State of Kansas
City

2025

CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
City of Cassoday
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	76,950	17,843	18.785 ✓
Debt Service	10-113				
Library	12-1220				
Special Highway			12,011		
Water			98,816		
Gas			231,966		
Sewer			108,943		
Totals		xxxxxx	528,686	17,843	18.785
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					949,872 ✓
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	13.304
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by: _____

Address: _____

Email: _____

Date Attested: Nov. 21, 2024

Joy Nelson
Bill Jackson
David Hix
Jack Pelky

County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

RECEIVED
SEP 19 2024
BUTLER COUNTY CLERK

City of Cassoday

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	12,636	2,158	51	13	149	34
Debt Service						
Library						
TOTAL	12,636	2,158	51	13	149	34

County Treas Motor Vehicle Estimate 2,158

County Treas Recreational Vehicle Estimate 51

County Treas 16/20M Vehicle Estimate 13

County Treas Commercial Vehicle Tax Estimate 149

County Treas Watercraft Tax Estimate 34

Motor Vehicle Factor 0.17078

Recreational Vehicle Factor 0.00404

16/20 Vehicle Factor 0.00103

Commercial Vehicle Factor 0.01179

Watercraft Factor 0.00269

City of Cassoday

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
Gas	Capital Improvement		30,000	35,000	K.S.A.12-1,118
Sewer	Capital Improvement		25,000	35,000	K.S.A.12-1,118
	Totals	0	55,000	70,000	
	Adjustments*				
	Adjusted Totals	0	55,000	70,000	

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

City of Cassoday

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:											
State of Kansas	7/1/2021	3/1/2031	2.81	181,272	94,865	1/1	1/1	2,900	14,547	2,505	14,942
Total G.O. Bonds					**94,865**			**2,900**	**14,547**	**2,505**	**14,942**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**94,865**			**2,900**	**14,547**	**2,505**	**14,942**

City of Cassoday

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
				Totals	**0**	**0**	**0**

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

City of Cassoday

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	23,298	15,463	8,044
Receipts:			
Ad Valorem Tax	12,611	12,636	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,211	2,200	2,500
Motor Vehicle Tax	2,905	2,900	2,158
Recreational Vehicle Tax	66	65	51
16/20M Vehicle Tax	126	100	13
Commercial Vehicle Tax	208	200	149
Watercraft Tax		20	34
Gross Earning (Intangible) Tax			0
Evergy Franchise	5,489	6,500	7,000
Trash Income	13,361	15,500	16,500
Building Rent	4,150	5,000	5,500
Insurance Dividend	158	300	500
Lot Rent	819	1,000	1,200
Dog Tags	185	210	250
Building Permits	50	150	200
Letter Fees	621	700	800
Cereal Malt Beverage	100	100	100
Vendor Fees/NSF Fees	660	1,500	2,000
Fundraisers/Donations	8,329	12,000	13,000
Butler County Specials	250	300	350
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**51,299**	**61,381**	**52,305**
Resources Available:	**74,597**	**76,844**	**60,349**
Expenditures:			
Payroll/Taxes	10,221	11,500	12,500
Trash Pickup	11,001	12,000	13,000
Electric	2,858	3,000	3,200
Street Lights	5,761	6,000	6,200
Telephone	304	500	700
Insurance	3,877	4,000	4,300
Equipment Repair	2,814	3,500	4,200
Bldg/HVAC Repair	1,153	1,800	2,200
Fuel	1,671	2,000	2,500
Office Supplies	2,396	2,500	3,000
Legal/Municipal Court Expense	2,379	6,000	7,000
Dues	2,235	2,400	2,600
Cereal Malt Beverage (To State)	50	50	50
Computer Software/Support	432	700	1,000
Capital Improvement			
Drug Test/Demo/Inspection	3,370	3,500	4,000
Bank Charges/Postage	240	350	500
Fundraiser Purchases	8,372	9,000	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**59,134**	**68,800**	**76,950**
Unencumbered Cash Balance Dec 31	15,463	8,044	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	64,050	81,200	76,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	76,950
		Tax Required	16,601
	Delinquent Comp Rate:	7.5%	1,242
		Amount of 2024 Ad Valorem Tax	**17,843**

CPA Summary

City of Cassoday 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	11,756	12,311	8,161
Receipts:			
State of Kansas Gas Tax	3,002	3,330	3,330
County Transfers Gas	521	520	520
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,523**	**3,850**	**3,850**
Resources Available:	**15,279**	**16,161**	**12,011**
Expenditures:			
Street Repair and Maint	987	4,000	6,000
Salary	1,560	1,500	2,000
Taxes		1,000	1,500
Truck Repairs	421	1,500	2,511
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,968**	**8,000**	**12,011**
Unencumbered Cash Balance Dec 31	12,311	8,161	0
2023/2024/2025 Budget Authority Amount:	14,532	10,356	12,011

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	12,090	14,366	15,966
Receipts:			
Recconect Fee/Deposit	139	150	200
Charges to Customers	60,131	68,000	72,000
Water Meter Tamper	250	500	1,000
Outside Water Sales	3,299	5,000	8,800
Ins Dividend/Refunds	395	500	600
Butler County Specials	406	150	250
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**64,620**	**74,300**	**82,850**
Resources Available:	**76,710**	**88,666**	**98,816**
Expenditures:			
Fuel/Mileage	2,725	3,000	4,000
Salary/Taxes	16,015	19,000	20,000
RWD #3	27,218	29,000	32,000
Misc Support/Maintenance	6,056	10,000	30,000
Insurance	4,362	4,800	5,000
Water Samples/Testing	1,174	1,700	2,000
Telephone/Electric	1,810	1,900	1,800
Annual Dues/Bank Charges	1,624	1,800	1,900
Office Overhead	1,360	1,500	2,116
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**62,344**	**72,700**	**98,816**
Unencumbered Cash Balance Dec 31	14,366	15,966	0
2023/2024/2025 Budget Authority Amount:	85,300	104,270	98,816

CPA Summary

City of Cassoday 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Gas**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	86,987	79,366	50,216
Receipts:			
Insurance Dividends/Refunds	789	1,000	1,200
Charges to Customers	143,067	165,000	180,000
Butler County Specials	295	350	400
Deposits/Reconnect Fees	50	100	150
State of Kansas			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**144,201**	**166,450**	**181,750**
Resources Available:	**231,188**	**245,816**	**231,966**
Expenditures:			
Legal/Annual Dues/Insurance	7,881	12,000	15,000
Fuel/Telephone/Mileage	5,043	8,000	12,000
Salary/Payroll Taxes	28,381	30,000	35,000
KMGA/USDI/ State of KS Loan	103,381	105,000	120,966
Repairs/Maintenance	5,201	8,000	10,000
Office Overhead	1,399	1,600	2,000
Drug Tests/Locates/Bank Charges	536	1,000	2,000
Capital Improvement		30,000	35,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**151,822**	**195,600**	**231,966**
Unencumbered Cash Balance Dec 31	79,366	50,216	0
2023/2024/2025 Budget Authority Amount:	238,203	281,787	231,966

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	26,593	60,593	39,843
Receipts:			
Charges to Customers	66,962	62,000	68,000
Insurance Dividend	237	500	800
Butler County Specials	282	250	300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**67,481**	**62,750**	**69,100**
Resources Available:	**94,074**	**123,343**	**108,943**
Expenditures:			
Fuel/Telephone/Electric/Bank/Mileage	4,472	7,000	10,000
Salary/Payroll Taxes	18,224	26,000	32,000
Insurance	4,367	7,000	8,000
Annual Dues/Legal	659	2,000	2,943
Repairs/Maintenance	4,456	14,000	18,000
Office Overhead	1,303	2,500	3,000
Capital Improvement		25,000	35,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**33,481**	**83,500**	**108,943**
Unencumbered Cash Balance Dec 31	60,593	39,843	0
2023/2024/2025 Budget Authority Amount:	46,226	124,593	108,943

CPA Summary

City of Cassoday

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	24,549	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		24,549
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	24,549	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	24,549
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Hollow Metal Door	5,302									
WinWater	12,255									
Total Expenditures	17,557	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	17,557
Cash Balance Dec 31	6,992	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	6,992 **
										6,992 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Cassoday
will meet on at at 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 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	Estimate Tax Rate*
General	59,134	17.395	68,800	14.437	76,950	17,843	18.785
Debt Service							
Library							
Special Highway	2,968		8,000		12,011		
Water	62,344		72,700		98,816		
Gas	151,822		195,600		231,966		
Sewer	33,481		83,500		108,943		
	17,557						
Totals	327,306	17.395	428,600	14.437	528,686	17,843	18.785
						*Revenue Neutral Rate***	*13.304*
Less: Transfers	0		55,000		70,000		
Net Expenditure	327,306		373,600		458,686		
Total Tax Levied	12,670		12,636		xxxxxxxxxxxxxxxxx		
Assessed Valuation	728,369		875,273		949,872		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	94,865
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	94,865

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

0
City Official Title:

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Cassoday
will meet on September 9, 2024 at 6:30 p.m. at City Building 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 Building 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	59,134	17.395	68,800	14.437	76,950	17,843	18.785
Debt Service							
Library							
Special Highway	2,968		8,000		12,011		
Water	62,344		72,700		98,816		
Gas	151,822		195,600		231,966		
Sewer	33,481		83,500		108,943		
	17,557						
Totals	327,306	17.395	428,600	14.437	528,686	17,843	18.785
						*Revenue Neutral Rate***	*13.304*
Less: Transfers	0		55,000		70,000		
Net Expenditure	327,306		373,600		458,686		
Total Tax Levied	12,670		12,636		xxxxxxxxxxxxxxxxx		
Assessed Valuation	728,369		875,273		949,872		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	94,865
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	94,865

*Tax rates are expressed in mills

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

Nicole Downard
City Official Title: City Treasurer

Published in the Butler County Times-Gazette
Aug 3, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Cassoday
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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	59,134	17.395	68,800	14.437	76,950	17,843	18.785
Debt Service							
Library							
Special Highway	2,968		8,000		12,011		
Water	62,344		72,700		98,816		
Gas	151,822		195,600		231,966		
Sewer	33,481		83,500		108,943		
	17,557						
Totals	327,306	17.395	428,600	14.437	528,686	17,843	18.785
						*Revenue Neutral Rate***	*13.304*
Less: Transfers	0		55,000		70,000		
Net Expenditure	327,306		373,600		458,686		
Total Tax Levied	12,670		12,636		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	728,369		875,273		949,872		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	94,865
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	94,865

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

Nicole Dowsard
City Official Title: City Treasurer

2531540

Resolution No. 2024-01

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

WHEREAS, the Revenue Neutral Rate for the City of Cassoday was calculated as 13.304 mills by the Butler County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9/9/2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Cassoday, 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 CASSODAY:

The City of Cassoday shall levy a property tax rate exceeding the Revenue Neutral Rate of 13.304 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 9th day of September, 2024 and **SIGNED** by the Mayor.

David Hinde, Mayor

Attested:

Raye Vaught, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Cassoday To Levy a Property Tax Exceeding the Revenue Neutral Hearing to Exceed Revenue Neutral Rate held on 9/9/2024

Resolution No. 2024-01

Governing Body Member	Yes	No	No Vote
Billy Jackson Billy Jackson	✓		
Jamie Eisenbarth Jamie Eisenbarth	✓		
Joe Pendergrass Joe L. Pendergrass	✓		
Joy Nelson Joy Nelson	✓		
Jeremy Noel			
TOTAL			