State of Kansas
City

2024

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 expenditure for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 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			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	888,648	130,523	19.162
Debt Service	10-113	8	121,718	10,000	1.469
Library	12-1220	8	52,886	45,181	6.633
Employee Benefits		9	105,940	43,449	6.379
Special Street		9	15,700	3,341	.491
Special Highway		10	37,933		
Utilities		10	637,499		
Special Parks and Recreation		11	13,035		
		11			
Non-Budgeted Funds		12			
Totals		xxxxxx	1,873,359	232,494	34.134
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			
RNR Hearing Notice					6,811,800
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 33.134

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
2306 Anderson Ave.
Manhattan, KS 66502
Email:
acv@cpavbv.com

COUNTY CLERKS SEAL CLAY COUNTY, KANSAS

Cat #4

Date Attested: 9-29 2023

Kayla Wang
County Clerk

Governing Body

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, Bailee Liston, 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:
8 Aug 2023

Notice ID: q2SjGcvyov9rOO9kmQXk
Publisher ID: D1046
Notice Name: 2024 RNR/Budget Hearing

PUBLICATION FEE: $92.03

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.

Bailee Liston

Agent

RACHAEL MARY SCHULTZ
Notary Public - State of Florida
Commission # HH135673
Expires on May 27, 2025

VERIFICATION

State of Florida
County of Charlotte

Executed on 08/09/2023

Rachael Mary Schultz

Notary Public
Notarized online using audio-video communication

(Published in The Clay Center Dispatch on Tuesday, August 08, 2023.)

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Wakefield
will meet on September 5th at 7:00 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 2024 Expenditures and Amount of Current Year Estimate for 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 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	447,955	18.996	584,082	18.995	902,148	144,145	21.163
Debt Service	73,615	1.468	73,122	1.468	128,468	16,811	2.468
Library	48,003	6.633	52,668	6.633	52,886	45,181	6.633
Employee Benefits	42,461	6.379	50,000	6.379	105,940	43,449	6.379
Special Street	12,144	0.490	5,000	0.491	15,700	3,341	0.491
Special Highway	28,776		25,000		37,933		
Utilities	396,579		366,000		637,499		
Special Parks and Recreation			9,500		13,035		
Non-Budgeted Funds	143,019						
Totals	1,192,552	33.966	1,165,372	33.966	1,893,609	252,927	37.134
						Revenue Neutral Rate**	33.134
Less: Transfers	210,000		95,675		100,000		
Net Expenditure	982,552		1,069,697		1,793,609		
Total Tax Levied	206,593		225,654		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	6,082,823		6,644,036		6,811,208		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	335,000	295,000	250,000
Revenue Bonds	0	0	0
Other	345,998	329,766	313,219
Lease Purchase Principal	0	26,187	20,612
Total	680,998	650,953	583,831

*Tax rates are expressed in mills

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

Julie Murphy
City Official Title: City Clerk

8:8

Resolution No. 241

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 33.134 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 5, 2023 @ 7:00pm 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 34.134 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.

Mayor

Attested:

City Clerk

THE CITY OF WAKEFIELD INCORPORATED IN 1887 SEAL KANSAS

Roll Call Vote

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

34.134

Hearing to Exceed Revenue Neutral Rate held on Sept. 5, 2023

Resolution No. 261

Governing Body Member	Yes	No	No Vote
Randy Garcia		X	1
David O'Dell	X		
Betsy Liebau	X		
Leza Chryssavergis		X	1
Neal Summerson	X		
TOTAL	3	2	5

Certified:

Julie Murphy

THE CITY OF WAKEFIELD INCORPORATED IN 1887 SEAL KANSAS

City of Wakefield

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	126,199	19,904	356	0	924	622
Debt Service	9,750	1,538	27	0	71	47
Library	44,068	6,950	124	0	323	211
Employee Benefits	42,380	6,684	119	0	310	203
Special Street	3,257	514	9	0	24	0
TOTAL	225,654	35,590	635	0	1,652	1,083

County Treas Motor Vehicle Estimate 35,590

County Treas Recreational Vehicle Estimate 635

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 1,652

County Treas Watercraft Tax Estimate 1,083

Motor Vehicle Factor 0.15772

Recreational Vehicle Factor 0.00281

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00732

Watercraft Factor 0.00480

City of Wakefield

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
Utilities	Bond & Interest	45,000	45,000	45,000	K. S. A. 12-825d
Utilities	Capital Imp Fund	45,000	45,000	45,000	K. S. A. 12-825d
Utilities	General	120,000	-	-	K. S. A. 12-825d
General	Special Parks and Rec	-	5,675	-	
General	Special Street	-	-	10,000	K. S. A. 12-1,119
	Totals	210,000	95,675	100,000	
	Adjustments*				
	Adjusted Totals	210,000	95,675	100,000	

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

State of Kansas
City

2024

City of Wakefield

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Bond Series 2016A	8/30/2016	9/1/2028	.75-2.25	500,000	250,000	3/1	3/1 & 9/1	5,030	45,000	4,243	45,000
Total G.O. Bonds					**250,000**			**5,030**	**45,000**	**4,243**	**45,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Water Pollution	12/29/2016	9/1/2038	1.94	378,209	313,219	3/1 & 9/1	3/1 & 9/1	5,222	16,870	4,936	17,199
Total Other					**313,219**			**5,222**	**16,870**	**4,936**	**17,199**
Total Indebtedness					**563,219**			**10,252**	**61,870**	**9,178**	**62,199**

City of Wakefield

2024

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 2023	Payments Due 2023	Payments Due 2024
2020 Dodge Durango	5/10/2021	60.00	3.50	29,350	20,612	6,407	6,408
				Totals	**20,612**	**6,407**	**6,408**

***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 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 2023	Proposed Year 2024
Ad Valorem Tax	$44,068	$45,181
Delinquent Tax	$500	$500
Motor Vehicle Tax	$7,500	$6,950
Recreational Vehicle Tax	$200	$124
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$52,268	$52,755
Difference in Total Taxes:	$487	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$6,644,036	$6,811,208
Did Assessed Valuation Decrease?	No	
Levy Rate	6.633	6.633
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

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

If the municipality would not have qualified for a grant, please seek assistance from the State Library.

City of Wakefield 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	316,991	476,997	384,623
Receipts:			
Ad Valorem Tax	113,731	126,199	xxxxxxxxxxxxxxxx
Delinquent Tax	1,312	0	0
Motor Vehicle Tax	21,139	20,500	19,904
Recreational Vehicle Tax	328	340	356
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	964	944	924
Watercraft Tax	0	0	622
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Sales and Compensating Use Tax	147,513	152,500	155,000
Alcohol Tax	604	625	636
Franchise Tax	64,879	66,000	67,000
Licenses and Permits	2,382	2,400	2,500
Court Fines	7,540	10,000	12,500
Sanitation	84,269	85,000	86,000
Swimming Pool	13,278	13,000	13,500
Animal Licenses	194	200	225
Wakefield Recreation Association	8,056	0	0
Transfer from Utilities Fund	120,000	0	0
Reimbursements	5,673	6,000	7,000
Interest on Idle Funds	3,249	3,000	3,500
Neighborhood Revitalization Rebate			0
Miscellaneous	12,851	5,000	5,000
Does miscellaneous exceed 10% of Total I			
Total Receipts	**607,960**	**491,708**	**374,666**
Resources Available:	**924,951**	**968,705**	**759,289**
Expenditures:			
General Admin: Personnel	57,428	75,000	77,500
General Admin: Professional Fees	10,566	13,000	16,000
General Admin: Retirement	13,467	15,000	17,000
General Admin: Utilities	5,225	6,500	8,000
General Admin: Solid Waste	85,410	95,000	100,000
General Admin: Fireworks	10,000	11,000	12,500
General Admin: Capital Outlay	0	10,000	15,000
General Admin: Commodities	105	1,000	2,000
General Admin: Shop & Buildings	7,062	15,000	20,000
General Admin: Contractual	24,897	32,500	37,500
Pool: Personnel	20,667	22,500	25,000
Pool: Commodities	10,310	15,000	17,500
Pool: Concessions	2,557	3,000	3,500
Fire: Personnel	2,590	3,000	3,500
Fire: Commodities	9,674	12,500	15,000
Fire: Capital Outlay	3,007	12,500	15,000
Street: Commodities	733	10,000	12,500
Street: Capital Outlay	10,000	20,000	35,000
Street: Contractual	3,633	15,000	25,000
WRA	8,947	0	0
Police: Personnel	41,825	45,000	50,000
Police: Commodities	15,061	20,000	22,500
Police: Other	3,121	5,000	6,500
Street Lighting	13,192	17,500	20,000
Park: Commodities	6,521	10,000	12,500
Park: Personnel	6,997	8,500	10,000
Park: Capital Outlay	41,807	45,000	50,000
Park: Contractual	1,428	10,000	15,000
Library	4,713	6,000	7,000
Lease Principal	5,575	5,778	5,984
Lease Interest	832	629	424
Transfer to Special Street	0	0	10,000
Transfer to Special Parks and Rec	0	5,675	0
Cash Forward (2024 column)			206,240
Miscellaneous	20,604	17,500	15,000
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**447,955**	**584,082**	**888,648**
Unencumbered Cash Balance Dec 31	476,997	384,623	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	729,080	785,667	888,648
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	888,648
		Tax Required	129,359
	Delinquent Comp Rate:	0.9%	1,164
		Amount of 2023 Ad Valorem Tax	**130,523**

CPA Summary

City of Wakefield 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	26,807	32,400	40,124
Receipts:			
Ad Valorem Tax	8,788	9,750	xxxxxxxxxxxxxxx
Delinquent Tax	52	0	0
Motor Vehicle Tax	683	1,000	1,538
Recreational Vehicle Tax	11	20	27
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	31	51	71
Watercraft Tax	0	25	47
Special Assements	24,643	25,000	25,000
Transfer from Utilities	45,000	45,000	45,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**79,209**	**80,846**	**71,683**
Resources Available:	**106,016**	**113,246**	**111,807**
Expenditures:			
Principal	45,000	45,000	45,000
Interest	5,750	5,030	4,243
KDHE Loan - Principal	16,548	16,870	17,199
KDHE Loan - Interest	5,503	5,222	4,936
Service Fees	814	1,000	1,000
Cash Basis Reserve (2024 column)			49,340
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**73,615**	**73,122**	**121,718**
Unencumbered Cash Balance Dec 31	32,400	40,124	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	107,140	113,122	121,718
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	121,718
		Tax Required	9,911
	Delinquent Comp Rate:	0.9%	89
		Amount of 2023 Ad Valorem Tax	10,000

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	39,708	44,068	xxxxxxxxxxxxxxx
Delinquent Tax	464	500	500
Motor Vehicle Tax	7,381	7,500	6,950
Recreational Vehicle Tax	115	200	124
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	337	400	323
Watercraft Tax	0	0	211
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**48,003**	**52,668**	**8,108**
Resources Available:	**48,003**	**52,668**	**8,108**
Expenditures:			
Library Expenses	48,003	52,668	52,886
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**48,003**	**52,668**	**52,886**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	54,900	54,200	52,886
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	52,886
		Tax Required	44,778
	Delinquent Comp Rate:	0.9%	403
		Amount of 2023 Ad Valorem Tax	45,181

Qualifies for

CPA Summary

City of Wakefield 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	52,247	55,953	55,563
Receipts:			
Ad Valorem Tax	38,188	42,380	xxxxxxxxxxxxxxxx
Delinquent Tax	446	0	0
Motor Vehicle Tax	7,099	6,800	6,684
Recreational Vehicle Tax	110	115	119
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	324	315	310
Watercraft Tax	0	0	203
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**46,166**	**49,610**	**7,316**
Resources Available:	**98,413**	**105,563**	**62,879**
Expenditures:			
Health Insurance	34,976	40,000	45,000
Workers Compensation	7,485	10,000	12,500
Cash Forward (2024 column)	0		48,440
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**42,461**	**50,000**	**105,940**
Unencumbered Cash Balance Dec 31	55,953	55,563	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	92,900	99,470	105,940
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	105,940
		Tax Required	43,061
	Delinquent Comp Rate:	0.9%	388
		Amount of 2023 Ad Valorem Tax	43,449

Adopted Budget

Special Street	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	11,515	2,948	1,802
Receipts:			
Ad Valorem Tax	2,933	3,257	xxxxxxxxxxxxxxxx
Delinquent Tax	34	0	0
Motor Vehicle Tax	544	529	514
Recreational Vehicle Tax	8	8	9
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	25	25	24
Watercraft Tax			0
Transfer In	0	0	10,000
Interest on Idle Funds	32	35	40
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**3,577**	**3,854**	**10,587**
Resources Available:	**15,092**	**6,802**	**12,389**
Expenditures:			
Special Street Expenses	12,144	5,000	9,500
Cash Forward (2024 column)			6,200
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**12,144**	**5,000**	**15,700**
Unencumbered Cash Balance Dec 31	2,948	1,802	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	12,400	13,960	15,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,700
		Tax Required	3,311
	Delinquent Comp Rate:	0.9%	30
		Amount of 2023 Ad Valorem Tax	3,341

CPA Summary

City of Wakefield 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	17,607	12,773	12,943
Receipts:			
State of Kansas Gas Tax	23,860	25,080	24,890
County Transfers Gas	0	0	0
Interest on Idle Funds	82	90	100
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**23,942**	**25,170**	**24,990**
Resources Available:	**41,549**	**37,943**	**37,933**
Expenditures:			
Contractual	28,776	25,000	37,933
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**28,776**	**25,000**	**37,933**
Unencumbered Cash Balance Dec 31	12,773	12,943	0
2022/2023/2024 Budget Authority Amount	38,855	43,562	37,933

Adopted Budget **Utilities**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	375,964	294,249	272,299
Receipts:			
Charges for Services	301,375	330,000	350,000
Fines, Forfeitures, and Penalties	7,141	7,500	8,000
Water Deposit	4,334	4,500	5,000
Sales Tax	1,476	1,500	1,600
Interest on Idle Funds	538	550	600
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**314,864**	**344,050**	**365,200**
Resources Available:	**690,828**	**638,299**	**637,499**
Expenditures:			
Personnel	58,704	65,000	68,000
Retirement	4,245	5,500	6,500
Contractual	10,243	25,000	30,000
Commodities	96,948	150,000	160,000
Utilities: Water (Water fees)	10,673	15,000	17,500
Taxes	4,101	5,500	6,500
Transfer to Bond and Interest Fund	45,000	45,000	45,000
Transfer to Capital Improvement Fund	45,000	45,000	45,000
Transfer to General Fund	120,000	0	0
Cash Forward (2024 column)			248,999
Miscellaneous	1,665	10,000	10,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**396,579**	**366,000**	**637,499**
Unencumbered Cash Balance Dec 31	294,249	272,299	0
2022/2023/2024 Budget Authority Amount	797,020	664,214	637,499

CPA Summary

City of Wakefield 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	495	1,099	4,399
Receipts:			
Alcoholic Tax	604	625	636
WRA	0	6,500	8,000
Transfer from General	0	5,675	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**604**	**12,800**	**8,636**
Resources Available:	**1,099**	**13,899**	**13,035**
Expenditures:			
WRA	0	9,500	13,035
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**9,500**	**13,035**
Unencumbered Cash Balance Dec 31	1,099	4,399	0
2022/2023/2024 Budget Authority Amount	0	11,261	13,035

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

City of Wakefield

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Utility Capital Reserve F		**Library Endowment Fu**		**Capital Improvement Fu**		**American Rescue Plan A**		**CDBG**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	135,741	Cash Balance Jan 1	583,786	Cash Balance Jan 1	225,000	Cash Balance Jan 1	64,932	Cash Balance Jan 1	0	1,009,459
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	162	Interest	1,886	Transfer from Utilities	45,000	Federal Grant	70,200	CV-3 Grant	7,887	
Total Receipts	162	Total Receipts	1,886	Total Receipts	45,000	Total Receipts	70,200	Total Receipts	7,887	125,135
Resources Available:	135,902	Resources Available:	585,672	Resources Available:	270,000	Resources Available:	135,133	Resources Available:	7,887	1,134,594
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Contractual	135,133	CV-3 Grant Expenses	7,887	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	135,133	Total Expenditures	7,887	143,019
Cash Balance Dec 31	135,902	Cash Balance Dec 31	585,672	Cash Balance Dec 31	270,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	991,575 **
										991,575 **

** Note: These two block figures should agree.

CPA Summary