2025

CERTIFICATE

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
City of Arkansas City
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 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)
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		6			
Fund	**K.S.A.**				
General	12-101a	7	15,285,704	4,429,808	51.922
Debt Service	10-113	8	2,556,325	454,070	5.323
Library	12-1220	8	482,760	456,034	5.345
Special Highway 21		9	2,190,482		
Special Recreation 20		9	81,090		
Tourism 23		10	344,708		
Special Alcohol 26		10	87,608		
Land Bank 31		11	21,489		
Municipalities Fight Addiction 32		11	70,415		
CID Sales Tax 57		12	85,000		
Stormwater 15		12	611,552		
Water 16		13	10,918,777		
Sewer 18		13	3,163,565		
Sanitation 19		14	2,001,069		
Healthcare Sales Tax 44		14	2,600,000		
Unpledged Healthcare Sales Tax 45		15	250,003		
Non-Budgeted Funds-A		16			
Totals		xxxxxx	40,750,547	5,339,912	
					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		17			
RNR Hearing Notice		18			85,317,389
					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	57.544
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Oct 25, 2024

County Clerk

Governing Body

City of Arkansas City

2025

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	3,928,690	382,591	3,922	1,759	5,786	0
Debt Service	557,544	54,296	556	250	821	0
Library	420,249	40,926	419	188	619	0
TOTAL	4,906,483	477,813	4,897	2,197	7,226	0

County Treas Motor Vehicle Estimate	477,813				
County Treas Recreational Vehicle Estimate		4,897			
County Treas 16/20M Vehicle Estimate			2,197		
County Treas Commercial Vehicle Tax Estimate				7,226	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.09738				
Recreational Vehicle Factor		0.00100			
16/20M Vehicle Factor			0.00045		
Commercial Vehicle Factor				0.00147	
Watercraft Factor					0.00000

City of Arkansas City 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
Water Fund	General Fund	500,000	400,000	400,000	KSA 12-825d
Sewer Fund	General Fund	625,000	550,000	550,000	KSA 12-825d
Sanitation Fund	General Fund	200,000	200,000	200,000	KSA 12-825d
Sewer Fund	Stormwater Fund	50,000	-	-	KSA 12-825d
Water Fund	Bond & Interest Fund	1,493,000	1,489,775	1,485,650	KSA 12-825d
	Totals	2,868,000	2,639,775	2,635,650	
	Adjustments				
	Adjusted Totals	2,868,000	2,639,775	2,635,650	

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

City of Arkansas City

2025

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:											
GO 2020	10/13/2020	8/1/2036	1.5 - 3.0	21,840,000	16,960,000	2/1, 8/1	2/1, 8/1	372,825	1,695,000	325,800	1,170,000
GO 2022 Strother Field	5/3/2022	9/1/2037	3.59	4,470,000	4,290,000	3/1, 9/1	9/1	154,011	240,000	145,395	250,000
GO 2023 Taxable Bond	11/2/2023	9/1/2039	5.35-6.25	515,000	515,000	3/1, 9/1	9/1	25,133	0	30,260	25,000
Total G.O. Bonds					**21,765,000**			**551,969**	**1,935,000**	**501,455**	**1,445,000**
Revenue Bonds:											
2019 PBC Bond	7/23/2019	9/1/2044	3.0 - 5.0	17,630,000	15,955,000	3/1, 9/1	9/1	585,563	480,000	561,563	505,000
Total Revenue Bonds					**15,955,000**			**585,563**	**480,000**	**561,563**	**505,000**
Other:											
KDHE Loan - Sewer	12/9/2021	3/1/2043	1.31	9,500,000	9,291,483	3/1, 9/1	3/1, 9/1	22,966	421,140	21,910	426,675
Total Other					**9,291,483**			**22,966**	**421,140**	**21,910**	**426,675**
Total Indebtedness					**47,011,483**			**1,160,497**	**2,836,140**	**1,084,928**	**2,376,675**

City of Arkansas City

2025

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 2024	Payments Due 2024	Payments Due 2025
2019 Fire Truck (Tanker)	2/1/2019	120	3.55	620,500	332,016	61,781	64,010
2021 Ravo Street Sweeper	3/16/2022	36	1.87	127,500	85,785	42,495	43,290
				Totals	**417,801**	**104,276**	**107,300**

*****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 Arkansas City
Cowley 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 2024	Proposed Year 2025
Ad Valorem	$409,449	$456,034
Delinquent Tax	$12,000	$12,000
Motor Vehicle Tax	$46,644	$40,926
Recreational Vehicle Tax	$420	$419
16/20M Vehicle Tax	$150	$188
TOTAL TAXES	$468,663	$509,567
Difference in Total Taxes:	$40,904	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$77,705,705	$85,175,755
Did Assessed Valuation Decrease?	No	
Levy Rate	5.409	5.354
Difference in Levy Rate:	(0.055)	
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 assistance

City of Arkansas City 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	2,339,898	2,200,090	2,155,570
Receipts:			
Ad Valorem Tax	3,786,577	3,827,723	xxxxxxxxxxxxxxxx
Delinquent Tax	155,915	115,000	120,000
Motor Vehicle Tax	414,556	438,875	382,591
Recreational Vehicle Tax	4,225	3,955	3,922
16/20M Vehicle Tax	7,772	7,693	1,759
Commercial Vehicle Tax	0	0	5,786
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
Special Assessments	28,410	30,000	25,000
Local Alcoholic Liquor	15,516	15,145	16,862
Compensating Use Tax	471,022	440,000	420,000
Local Sales Tax	1,985,825	1,940,000	1,875,500
Franchise Tax	1,376,141	1,302,500	1,413,000
Licenses & Permits	181,654	85,905	72,100
Federal Grants	239,578	0	0
State Grants	28,466	28,239	25,170
Cemetery Permits/Deeds	19,795	16,500	16,500
Rural Fire Contracts	476,681	475,000	425,000
County Ambulance Fees	195,130	485,395	195,130
Other Ambulance Fees	609,592	550,000	575,000
Fines, Forfeitures, Penalties	380,107	362,221	325,500
Interest	89,852	200,000	100,000
Sale of Assets	128,070	135,976	87,000
Rental Income	38,977	36,150	41,500
Donations	16,200	15,253	5,000
Reimbursed Expense	158,499	192,833	80,000
Transfers:			
Transfer from Water	500,000	400,000	400,000
Transfer from Sewer	625,000	550,000	550,000
Transfer from Sanitation	200,000	200,000	200,000
Lease Proceeds	755,153	0	1,510,400
Neighborhood Revitalization Rebate	-93,256	-110,000	-100,000
Miscellaneous	78,684	148,025	38,600
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,874,141**	**11,892,388**	**8,811,320**
Resources Available:	**15,214,039**	**14,092,478**	**10,966,890**

City of Arkansas City

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	15,214,039	14,092,478	10,966,890
Expenditures:			
General & Administrative	2,292,070	1,500,029	1,623,586
Court & Legal	288,192	243,451	257,729
Fire	3,008,614	3,267,042	4,691,240
EMS	249,112	316,425	637,902
Police	3,532,494	3,599,378	4,255,967
Neighborhood Services	387,192	410,694	436,372
Parks & Facilities	1,077,654	1,220,562	1,436,908
Streets	833,363	934,530	1,013,805
Northwest Community Center	82,567	83,094	92,172
Senior Center	262,691	361,703	390,023
Subtotal detail (Should agree with detail)	12,013,949	11,936,908	14,835,704
Hospital Loan	1,000,000	0	0
Emergency Reserve	0	0	450,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,013,949**	**11,936,908**	**15,285,704**
Unencumbered Cash Balance Dec 31	2,200,090	2,155,570	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	14,389,936	14,115,945	15,285,704
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,285,704
		Tax Required	4,318,814
	Delinquent Comp Rate:	2.6%	110,994
		Amount of 2024 Ad Valorem Tax	4,429,808

City of Arkansas City 2025

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General & Administrative			
Personnel Services	907,457	964,579	1,049,251
Contractual	525,428	431,450	465,435
Commodities	42,608	46,300	45,800
Capital Outlay	816,577	57,700	63,100
Total	**2,292,070**	**1,500,029**	**1,623,586**
Court & Legal			
Personnel Services	114,850	70,176	78,904
Contractual	162,666	162,225	170,125
Commodities	2,091	1,550	1,700
Capital Outlay	8,585	9,500	7,000
Total	**288,192**	**243,451**	**257,729**
Fire			
Personnel Services	2,550,206	2,731,309	3,019,127
Contractual	86,333	86,100	81,100
Commodities	175,669	148,150	139,150
Capital Outlay	68,956	176,420	1,282,900
Debt Service	106,331	106,563	153,108
Fleet Management Lease	21,119	18,500	15,855
Total	**3,008,614**	**3,267,042**	**4,691,240**
EMS			
Personnel Services	2,516	12,800	13,800
Contractual	75,530	85,100	82,200
Commodities	77,335	110,025	111,850
Capital Outlay	87,798	100,000	384,000
Debt Service	0	0	38,162
Fleet Management Lease	5,933	8,500	7,890
Total	**249,112**	**316,425**	**637,902**
Police			
Personnel Services	3,010,884	3,003,228	3,614,567
Contractual	152,494	162,700	166,000
Commodities	158,329	125,450	120,800
Capital Outlay	156,908	150,000	187,600
Fleet Management Lease	53,879	158,000	167,000
Total	**3,532,494**	**3,599,378**	**4,255,967**
Neighborhood Services			
Personnel Services	288,213	292,454	297,901
Contractual	48,428	45,660	40,500
Commodities	23,627	37,330	60,800
Capital Outlay	16,054	12,000	15,171
Fleet Management Lease	10,870	23,250	22,000
Total	**387,192**	**410,694**	**436,372**
Parks & Facilities			
Personnel Services	654,516	716,162	773,313
Contractual	167,494	205,600	210,900
Commodities	135,226	199,300	219,000
Capital Outlay	101,322	44,500	159,500
Fleet Management Lease	19,096	55,000	74,195
Total	**1,077,654**	**1,220,562**	**1,436,908**
Streets			
Personnel Services	504,318	532,180	610,835
Contractual	268,500	309,300	294,800
Commodities	47,732	58,550	65,570
Capital Outlay	0	12,500	7,000
Fleet Management Lease	12,813	22,000	35,600
Total	**833,363**	**934,530**	**1,013,805**
Page 1 - Total	**11,668,691**	**11,492,111**	**14,353,509**

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Northwest Community Center			
Personnel Services	55,436	57,394	62,972
Contractual	12,239	18,000	20,000
Commodities	14,864	6,700	8,200
Capital Outlay	28	1,000	1,000
Total	**82,567**	**83,094**	**92,172**
Senior Center			
Personnel Services	209,716	254,003	289,413
Contractual	35,563	46,200	47,120
Commodities	17,412	46,100	44,600
Capital Outlay	0	1,000	1,000
Fleet Management Lease	0	14,400	7,890
Total	**262,691**	**361,703**	**390,023**

Page 2 -Total	345,258	444,797	482,195
Page 1 -Total	**11,668,691**	**11,492,111**	**14,353,509**
Grand Total	**12,013,949**	**11,936,908**	**14,835,704**

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

City of Arkansas City 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	108,384	160,928	176,664
Receipts:			
Ad Valorem Tax	509,447	543,215	xxxxxxxxxxxxxxxx
Delinquent Tax	25,144	20,000	20,000
Motor Vehicle Tax	67,639	59,029	54,296
Recreational Vehicle Tax	689	532	556
16/20M Vehicle Tax	1,164	190	250
Commercial Vehicle Tax	0		821
Watercraft Tax	0		0
Transfer from Water	1,493,000	1,489,775	1,485,650
Bond Proceeds	516,668	0	0
Paid Direct to City - Strother Field	393,072	394,011	395,395
Neighborhood Revitalization Rebate	(12,559)	-20,000	-20,000
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,994,264**	**2,486,752**	**1,936,968**
Resources Available:	**3,102,648**	**2,647,680**	**2,113,632**
Expenditures:			
Debt Service Principal	1,830,000	1,935,000	1,445,000
Debt Service Interest	635,698	526,836	501,455
Cost of Issuance	15,825	9,180	0
Capital Outlay	460,197	0	0
Emergency Reserve	0	0	200,000
Projected Future Debt	0	0	409,870
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,941,720**	**2,471,016**	**2,556,325**
Unencumbered Cash Balance Dec 31	160,928	176,664	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	3,130,798	2,611,836	2,556,325
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,556,325
		Tax Required	442,693
	Delinquent Comp Rate:	2.6%	11,377
		Amount of 2024 Ad Valorem Tax	454,070

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	402,476	409,449	xxxxxxxxxxxxxxxx
Delinquent Tax	16,945	12,000	12,000
Motor Vehicle Tax	45,020	46,644	40,926
Recreational Vehicle Tax	459	420	419
16/20M Vehicle Tax	835	150	188
Commercial Vehicle Tax	0	0	619
Watercraft Tax	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(9,913)	-15,000	-16,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**455,822**	**453,663**	**38,152**
Resources Available:	**455,822**	**453,663**	**38,152**
Expenditures:			
Appropriations to Library Board	455,822	453,663	482,760
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**455,822**	**453,663**	**482,760**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	517,400	454,974	482,760
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	482,760
		Tax Required	444,608
	Delinquent Comp Rate:	2.6%	11,426
		Amount of 2024 Ad Valorem Tax	456,034

City of Arkansas City 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway 21**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	497,704	560,535	633,565
Receipts:			
State of Kansas Gas Tax	322,525	316,010	315,740
County Transfers Gas	54,365	48,120	48,080
Grants	678,525	300,000	1,325,068
Lease Proceeds	0	0	70,000
Miscellaneous	10	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,055,425**	**664,130**	**1,758,888**
Resources Available:	**1,553,129**	**1,224,665**	**2,392,453**
Expenditures:			
Contractual Services	359,113	190,000	1,780,406
Commodities	110,879	323,000	274,000
Capital Outlay	470,553	26,000	70,000
Debt Service	52,049	52,100	66,076
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**992,594**	**591,100**	**2,190,482**
Unencumbered Cash Balance Dec 31	560,535	633,565	201,971
2023/2024/2025 Budget Authority Amount	1,289,108	715,100	2,190,482

Adopted Budget

Special Recreation 20	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	41,152	49,083	64,228
Receipts:			
Local Liquor Enforcement Tax	15,516	15,145	16,862
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,516**	**15,145**	**16,862**
Resources Available:	**56,668**	**64,228**	**81,090**
Expenditures:			
Commodities	7,585	0	3,500
Capital Outlay	0	0	77,590
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,585**	**0**	**81,090**
Unencumbered Cash Balance Dec 31	49,083	64,228	0
2023/2024/2025 Budget Authority Amount	57,041	70,425	81,090

City of Arkansas City 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism 23**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	58,922	110,708	174,708
Receipts:			
Transient Guest Tax	155,516	160,000	160,000
Contributions/Donations	10,000	11,893	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**165,516**	**171,893**	**170,000**
Resources Available:	**224,438**	**282,601**	**344,708**
Expenditures:			
Contractual Services	113,730	107,893	110,000
Commodities	0	0	234,708
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**113,730**	**107,893**	**344,708**
Unencumbered Cash Balance Dec 31	110,708	174,708	0
2023/2024/2025 Budget Authority Amount	200,398	272,922	344,708

Adopted Budget

Special Alcohol 26	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	81,141	81,601	70,746
Receipts:			
Local Liquor Enforcement Tax	15,515	15,145	16,862
Donations	2,325	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,840**	**15,145**	**16,862**
Resources Available:	**98,981**	**96,746**	**87,608**
Expenditures:			
Contractual Services	1,000	1,000	8,000
Commodities	16,380	25,000	79,608
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**17,380**	**26,000**	**87,608**
Unencumbered Cash Balance Dec 31	81,601	70,746	0
2023/2024/2025 Budget Authority Amount	103,678	111,739	87,608

City of Arkansas City 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Land Bank 31**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	16,951	16,609	16,489
Receipts:			
Sale of Property	0	1	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**1**	**5,000**
Resources Available:	**16,951**	**16,610**	**21,489**
Expenditures:			
Capital Outlay	342	121	21,489
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**342**	**121**	**21,489**
Unencumbered Cash Balance Dec 31	16,609	16,489	0
2023/2024/2025 Budget Authority Amount	11,211	21,451	21,489

Adopted Budget

Municipalities Fight Addiction 32	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,853	32,235	40,415
Receipts:			
Settlement Funds	32,400	8,180	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,400**	**8,180**	**30,000**
Resources Available:	**35,253**	**40,415**	**70,415**
Expenditures:			
Appropriations	3,018	0	70,415
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,018**	**0**	**70,415**
Unencumbered Cash Balance Dec 31	32,235	40,415	0
2023/2024/2025 Budget Authority Amount	52,853	59,253	70,415

City of Arkansas City 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **CID Sales Tax 57**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Sales Tax	74,819	77,000	85,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**74,819**	**77,000**	**85,000**
Resources Available:	**74,819**	**77,000**	**85,000**
Expenditures:			
Appropriations	74,819	77,000	85,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**74,819**	**77,000**	**85,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	90,000	85,000	85,000

Adopted Budget

Stormwater 15	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	433,435	458,655	377,026
Receipts:			
Charges for Service	188,049	365,000	350,000
Penalties	1,977	1,800	1,900
Lease Proceeds	0	0	176,635
Transfer from Sewer Fund	50,000	0	0
Interest on Idle Funds	8,827	13,500	12,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**248,853**	**380,300**	**540,535**
Resources Available:	**682,288**	**838,955**	**917,561**
Expenditures:			
Personnel Services	172,552	220,729	300,117
Contractual Services	1,500	12,000	2,000
Commodities	4,912	19,200	15,200
Capital Outlay	0	15,000	203,635
Captial Improvements	44,669	195,000	50,000
Debt Service	0	0	40,600
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**223,633**	**461,929**	**611,552**
Unencumbered Cash Balance Dec 31	458,655	377,026	306,009
2023/2024/2025 Budget Authority Amount	346,287	443,070	611,552

See Tab C

City of Arkansas City 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water 16**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,260,906	3,440,910	2,727,719
Receipts:			
Water Receipts	4,703,722	4,600,000	5,600,000
Connection Fees	68,048	66,000	66,000
Penalties	37,947	28,000	30,000
Reimbursed Expense	1,273	0	0
Sale of Assets	18,410	34,082	4,000
Interest on Idle Funds	68,276	75,000	60,000
Lease Proceeds	0	0	188,080
SRF Loan Proceeds	0	0	5,000,000
Miscellaneous	53,268	30,000	25,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,950,944**	**4,833,082**	**10,973,080**
Resources Available:	**8,211,850**	**8,273,992**	**13,700,799**
Expenditures:			
Personnel Services	902,193	946,148	1,137,488
Contractual Services	863,840	909,900	972,300
Commodities	926,387	913,900	1,127,300
Capital Outlay	73,294	300,000	607,670
Capital Improvements	149,478	426,850	5,000,000
Operating Transfers:			
Transfer to General Fund	500,000	400,000	400,000
Transfer to Debt Service Fund	1,493,000	1,489,775	1,485,650
Fleet Management Lease	52,798	132,700	121,000
Prior Year Cancelled Encumbrances	-213,529	0	0
Lease Payments	0	0	42,369
Cash Reserve (2025 column)			
Miscellaneous	23,479	27,000	25,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,770,940**	**5,546,273**	**10,918,777**
Unencumbered Cash Balance Dec 31	3,440,910	2,727,719	2,782,022
2023/2024/2025 Budget Authority Amoun	5,626,946	5,937,448	10,918,777

Adopted Budget **Sewer 18**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,250,008	3,961,446	5,465,492
Receipts:			
Wastewater Receipts	2,511,505	2,800,000	2,700,000
Penalties	25,616	20,000	20,000
Reimbursed Expense	59	0	0
Loan Proceeds	4,888,531	1,010,312	0
Sale of Assets	0	6,250	0
Interest on Idle Funds	93,003	120,000	75,000
Miscellaneous	1,503	3,700	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,520,217**	**3,960,262**	**2,800,000**
Resources Available:	**9,770,225**	**7,921,708**	**8,265,492**
Expenditures:			
Personnel Services	603,878	663,680	786,754
Contractual Services	231,256	321,650	316,650
Commodities	214,898	311,100	278,350
Capital Outlay	53,393	37,300	41,300
Operating Transfers:			
Transfer to General Fund	625,000	550,000	550,000
Transfer to Stormwater Fund	50,000	0	0
Fleet Management Lease	0	10,000	14,025
Capital Improvements	3,915,046	21,000	635,000
Debt Service	298,337	541,486	541,486
Prior Year Cancelled Encumbrances	-183,029	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,808,779**	**2,456,216**	**3,163,565**
Unencumbered Cash Balance Dec 31	3,961,446	5,465,492	5,101,927
2023/2024/2025 Budget Authority Amoun	8,659,731	2,976,359	3,163,565

City of Arkansas City 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation 19**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,379,049	1,313,237	1,481,834
Receipts:			
Sanitation Fees	1,638,382	1,850,000	1,800,000
Service Fees	9,242	15,000	10,000
Penalties	15,610	13,500	13,000
Sale of Assets	6,700	0	0
Interest on Idle Funds	31,599	46,000	40,000
Miscellaneous	140		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,701,673**	**1,924,500**	**1,863,000**
Resources Available:	**3,080,722**	**3,237,737**	**3,344,834**
Expenditures:			
Personnel Services	762,589	791,353	954,219
Contractual Services	408,473	427,550	499,600
Commodities	158,905	183,550	197,050
Capital Outlay	237,518	140,450	138,200
Operating Transfers:			
Transfer to General Fund	200,000	200,000	200,000
Fleet Management Lease	0	13,000	12,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,767,485**	**1,755,903**	**2,001,069**
Unencumbered Cash Balance Dec 31	1,313,237	1,481,834	1,343,765
2023/2024/2025 Budget Authority Amount	1,933,112	1,882,780	2,001,069

Adopted Budget

Healthcare Sales Tax 44	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Sales Tax	1,886,534	1,900,000	2,100,000
Compensating Use Tax	376,818	440,000	500,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,263,352**	**2,340,000**	**2,600,000**
Resources Available:	**2,263,352**	**2,340,000**	**2,600,000**
Expenditures:			
Principal	460,000	0	0
Interest	608,563	0	0
Appropriations to Trustee	1,194,789	2,340,000	2,600,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,263,352**	**2,340,000**	**2,600,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	2,720,000	2,500,000	2,600,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Unpledged Healthcare Sales Tax 45**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	30,403	129,403
Receipts:			
Sales Tax	99,292	97,000	120,000
Compensating Use Tax	94,204	0	0
Interest on Idle Funds	590	2,000	600
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**194,086**	**99,000**	**120,600**
Resources Available:	**194,086**	**129,403**	**250,003**
Expenditures:			
Healthcare Appropriations	159,683	0	250,003
Cash Reserve (2025 column)			
Miscellaneous	4,000		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**163,683**	**0**	**250,003**
Unencumbered Cash Balance Dec 31	30,403	129,403	0
2023/2024/2025 Budget Authority Amount	441,285	252,800	250,003

City of Arkansas City

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:		
Equipment Reserve 54		**Capital Improvement 68**		**cial Law Enf Trust Func**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	184,746	Cash Balance Jan 1	2,823,126	Cash Balance Jan 1	3,540	Cash Balance Jan 1		Cash Balance Jan 1		3,011,412
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Interest	39,014	Donations	2,658					
		Donations	58,875							
Total Receipts	0	Total Receipts	97,889	Total Receipts	2,658	Total Receipts	0	Total Receipts	0	100,547
Resources Available:	184,746	Resources Available:	2,921,015	Resources Available:	6,198	Resources Available:	0	Resources Available:	0	3,111,959
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual Services	1,365,417	Contractual Services	850					
		Capital Outlay	8,280	Capital Outlay	2,500					
Total Expenditures	0	Total Expenditures	1,373,697	Total Expenditures	3,350	Total Expenditures	0	Total Expenditures	0	1,377,047
Cash Balance Dec 31	184,746	Cash Balance Dec 31	1,547,318	Cash Balance Dec 31	2,848	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**1,734,912** **
										1,734,912 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

City of Arkansas City

will meet on September 3, 2024 at 5:30 PM at City Hall Commission Chambers 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 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 Year 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	13,013,949	56.451	11,936,908	50.489	15,285,704	4,429,808	52.008
Debt Service	2,941,720	7.593	2,471,016	7.176	2,556,325	454,070	5.331
Library	455,822	6.000	453,663	5.409	482,760	456,034	5.354
Special Highway 21	992,594		591,100		2,190,482		
Special Recreation 20	7,585		0		81,090		
Tourism 23	113,730		107,893		344,708		
Special Alcohol 26	17,380		26,000		87,608		
Land Bank 31	342		121		21,489		
Municipalities Fight Addiction 32	3,018		0		70,415		
CID Sales Tax 57	74,819		77,000		85,000		
Stormwater 15	223,633		461,929		611,552		
Water 16	4,770,940		5,546,273		10,918,777		
Sewer 18	5,808,779		2,456,216		3,163,565		
Sanitation 19	1,767,485		1,755,903		2,001,069		
Healthcare Sales Tax 44	2,263,352		2,340,000		2,600,000		
Unpledged Healthcare Sales Tax 4	163,683		0		250,003		
Non-Budgeted Funds-A	1,377,047						
Totals	33,995,878	70.044	28,224,022	63.074	40,750,547	5,339,912	62.693
						*Revenue Neutral Rate***	*57.544*
Less: Transfers	2,868,000		2,639,775		2,635,650		
Net Expenditure	31,127,878		25,584,247		38,114,897		
Total Tax Levied	4,906,211		4,906,483		xxxxxxxxxxxxxxxxx		
Assessed Valuation	70,046,068		77,705,705		85,175,755		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	20,205,000	23,080,000	21,765,000
Revenue Bonds	16,855,000	16,415,000	15,955,000
Other	9,500,000	9,500,000	9,291,483
Lease Purchase Principal	546,796	519,146	417,801
Total	47,106,796	49,514,146	47,429,284

*Tax rates are expressed in mills

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

Jennifer C. Waggoner

City Official Title: Finance Director/Treasurer

Roll Call Vote

A Roll Call Vote of the City of Arkansas City To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on September 3, 2024

Resolution No. 2024-09-3643

Governing Body Member	Yes	No	No Vote
Mayor Jay Warren	x		
Vice Mayor Chad Beeson	x		
Commissioner Diana Spielman	x		
Commissioner Tad Stover	x		
Commissioner Charles Tweedy III	x		
TOTAL	**5**		

Certified:

Tiffany Parsons, City Clerk

CITY OF ARKANSAS CITY SEAL KANSAS

T Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 24, 2024

Notice ID: BVb6pKzwZZFgC4yHPN03
Notice Name: 2025 Notice of RNR and Budget Hearing

PUBLICATION FEE: $230.08

David G. Seaton
Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

24th day of August, A.D. 2024.

Kathryn M Harbert
Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 1/16/2025

(First published in the Cowley CourierTraveler Saturday, 08 24, 2024.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

City of Arkansas City

will meet on September 3, 2024 at 5:30 PM at City Hall Commission Chambers 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 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 Year 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	13,013,049	56.451	11,936,908	50.489	15,285,704	4,583,663	53.814
Debt Service	2,941,720	7.593	2,471,016	7.176	2,556,825	454,070	5.331
Library	455,822	6.000	453,663	5.409	482,760	456,034	5.354
Special Highway 21	992,594		591,100		2,190,482		
Special Recreation 20	7,585		0		81,090		
Tourism 23	113,790		107,893		344,708		
Special Alcohol 26	17,380		26,000		87,608		
Land Bank 31	342		121		21,489		
Municipalities Fight Addiction 32	3,018		0		70,415		
CID Sales Tax 37	74,819		77,000		85,000		
Stormwater 15	223,633		461,929		611,552		
Water 16	4,770,940		5,546,273		10,918,777		
Sewer 18	5,808,779		2,456,216		3,163,565		
Sanitation 19	1,767,485		1,755,903		2,001,069		
Healthcare Sales Tax 44	2,263,392		2,300,000		2,600,000		
Unpledged Healthcare Sales Tax 4	163,683		0		250,003		
Non-Budgeted Funds-A	1,377,047						
Totals	33,995,878	70.044	28,324,022	63.074	40,750,547	5,493,767	64.499
						Revenue Neutral Rate**	57.344
Less: Transfers	2,868,000		2,639,775		2,635,650		
Net Expenditure	31,127,878		25,684,247		38,114,897		
Total Tax Levied	4,906,211		4,906,483		xxxxxxxxxxxxxxx		
Assessed Valuation	70,046,068		77,705,705		85,175,735		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	20,205,000	23,080,000	21,765,000
Revenue Bonds	16,855,000	16,415,000	15,955,000
Other	2,500,000	9,500,000	9,291,483
Lease Purchase Principal	546,796	519,146	417,801
Total	47,106,796	49,514,146	47,429,284

*Tax rates are expressed in mills

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

Jennifer C. Waggoner

City Official Title: Finance Director/Treasurer

RESOLUTION NO. 2024-09-3643

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

WHEREAS, the Revenue Neutral Rate for the City of Arkansas City was calculated as 57.544 mills by the Cowley County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 3, 2024, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Arkansas City, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, IN CONSIDERATION OF THE AFORESTATED PREMISES, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF ARKANSAS CITY, KANSAS:

SECTION ONE: The City of Arkansas City shall levy a property tax rate exceeding the Revenue Neutral Rate of 57.544 mills, with a projected mill levy of 62.693.

SECTION TWO: The Governing Body of the City of Arkansas City, Kansas, hereby authorizes the Mayor and/or City staff of the City of Arkansas City, Kansas, to take such further and other necessary actions that are required to effectuate the intent and purposes of this Legislative Enactment.

SECTION THREE: 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.

PASSED AND RESOLVED by the Governing Body of the City of Arkansas City, Kansas, on this 3rd day of September, 2024.

(Seal)

CITY OF ARKANSAS CITY SEAL KANSAS

Jay Warren, Mayor

ATTEST:

Tiffany Parsons, City Clerk

APPROVED AS TO FORM:

Larry R. Schwartz, City Attorney

CERTIFICATE

I hereby certify that the above and foregoing is a true and correct copy of Resolution No. 2024-09-3643 of the City of Arkansas City, Kansas, adopted by the Governing Body thereof on September 3, 2024. as the same appears of record in my office.

DATED: 9-10-2024

Tiffany Parsons, City Clerk

CITY OF ARKANSAS CITY SEAL KANSAS