CERTIFICATE 2025

To the Clerk of Cowley, State of Kansas
We, the undersigned, officers of
Winfield
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	Amount of 2024 Ad Valorem Tax	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	11,994,550	3,593,699	36.115
Debt Service	10-113	8	5,461,611	576,757	5.797
Library	12-1220	8	607,700	549,315	5.521
Special Liability	75-6110	9	174,742	157,137	1.580
Industrial Development	12-1617h	9	16,884	2,837	.029
Special Highway		10	1,518,141		
Flood Control		10	16,456		
Quail Ridge Golf Course		11	770,410		
Special Parks and Rec		11	195,515		
Special Alcohol/Drug Program		12	79,288		
Law Enforcement Trust		12	27,671		
Water Preservation		13	424,188		
Senior Citizens Center		13	30,966		
Convention and Tourism		14	235,260		
Cemetery Improvements		14	51,085		
Fairgrounds Improvements		15	265,400		
Public Safety/Other CIP		15	1,516,376		
Refuse Utility		16	2,007,167		
Stormwater Utility		16	1,266,304		
Management Services		17	3,894,324		
Operations Services		17	746,042		
KS Fights Addiction		18	44,177		
Electric Utility		19	27,672,327		
Natural Gas Utility		20	7,414,613		
Water Utility		21	3,368,425		
Wastewater Utility		22	3,917,082		
Electric Transmission Utility		23	5,065,014		
Non-Budgeted Funds-A		24			
Non-Budgeted Funds-B		25			
Non-Budgeted Funds-C		26			
Non-Budgeted Funds-D		27			
Totals		xxxxxx	78,741,718	4,879,745	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		28			99,508,715
RNR Hearing Notice		29			Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization		30			

Revenue Neutral Rate	47.200
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: 8-14-25, 2024

County Clerk

Governing Body

Gregory N. Thompson

Brenda K. Butters

Ronald E. Hutto

CPA Summary

Winfield 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	3,456,615	337,404	4,853	1,911	3,447	0
Debt Service	564,263	55,078	792	312	563	0
Library	532,404	51,968	748	294	531	0
Special Liability	173,443	16,930	244	96	173	0
Industrial Development	7,735	755	11	4	8	0
TOTAL	4,734,460	462,135	6,648	2,617	4,722	0

County Treas Motor Vehicle Estimate	462,135				
County Treas Recreational Vehicle Estimate		6,648			
County Treas 16/20M Vehicle Estimate			2,617		
County Treas Commercial Vehicle Tax Estimate				4,722	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.09761				
Recreational Vehicle Factor		0.00140			
16/20M Vehicle Factor			0.00055		
Commercial Vehicle Factor				0.00100	
Watercraft Factor					0.00000

Winfield 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
Electric	General	1,600,994	1,865,000	1,865,000	12-825d
Transmission	General	106,594	85,000	100,000	12-825d
Gas	General	400,016	350,000	350,000	12-825d
Water	General	165,743	150,000	165,000	12-825d
Refuse	General	88,438	100,000	100,000	12-825d
Wastewater	General	211,250	150,000	150,000	12-825d
CIP	General	75,000	75,000	75,000	12-6a16
General	Water Preservation	7,695	8,400	8,400	Resolution
General	Bond and Interest	71,955	71,520	86,491	Resolution
General	Sr. Citizen Center	3,500	5,000	5,000	Resolution
General	Special Highway	350,000	350,000	350,000	12-1, 119
General	CIP	25,000	25,000	25,000	12-1, 118
Special Highway	Bond and Interest	66,820	65,820	61,894	12-1, 118
PSC-Other CIP	Bond and Interest	298,468	532,668	547,425	Resolution
CIP	Bond and Interest	490,919	490,919	533,717	Resolution
Transmission	Bond and Interest	573,760	580,782	584,855	12-825d
Electric	Golf Course	75,000	100,000	100,000	12-825d
Electric	Depreciation Reserve	350,000	350,000	350,000	12-825d
Gas	Golf Course	101,808	125,000	125,000	12-825d
Gas	Bond and Interest	72,883	74,014	74,474	12-825d
Gas	Special Liability	12,240	0	0	12-825d
Operations Services	CIP	25,000	25,000	90,000	12-1, 118
Water	Bond and Interest	549,657	543,044	547,101	12-825d
Water	Water Preservation	39,566	40,000	40,000	12-825d
Refuse	Bond and Interest	24,675	23,875	23,175	12-825d
Wastewater	Bond and Interest	87,466	88,348	92,381	12-825d
Wastewater	Equip Reserve	50,000	50,000	50,000	12-825d
Wastewater	Golf Course	75,000	100,000	100,000	12-825d
Water Preservation	CIP	8,300	8,300	8,300	12-1, 118
Management Svc.	Bond and Interest	3,236	3,236	4,760	Resolution
Bond and Interest	Pub. Safety Fac. Project	2,841,310	2,900,000	0	12-6a16
Bond and Interest	Strother Field Project	0	685,000	0	
PSC-Other CIP	Pub. Safety Fac. Project	1,319,109	817,332	802,575	12-6a16
Special Highway	2023 CCLIP	126,341	0	0	12-6a16
Grants and Contributions	KS Fights Against Addiction	2,902	0	0	
Meyer Hall Project	Bond and Interest	4,881	0	0	Resolution
Water	Management Services	54,034	0	0	12-825d
Refuse	Risk Mgmt Reserve	12,758	0	0	12-2615
ARPA	Pub. Safety Fac. Project	1,061,100	0	0	
	Totals	11,433,418	10,838,258	7,415,548	
	Adjustments		565,919	608,717	
	Adjusted Totals	11,433,418	10,272,339	6,806,831	

Winfield

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:											
Series 2015A	10/27/2015	9/1/2030	3.0-4.0%	10,740,000	3,970,000	3/1 & 9/1	9/1	134,550	820,000	109,950	600,000
Series 2015B	10/27/2015	9/1/2025	1.0-3.0%	760,000	170,000	3/1 & 9/1	9/1	5,100	85,000	2,550	85,000
Series 2018A	10/10/2018	9/1/2038	3.0-4.0%	4,660,000	4,660,000	3/1 & 9/1	9/1	159,325	0	159,325	75,000
Series 2019A	8/1/2019	12/31/2044	2.2-4.0%	9,450,000	6,690,000	3/1 & 9/1	3/1	181,988	660,000	158,513	685,000
Series 2020A	10/15/2020	9/1/2030	1.06-2.06%	1,525,000	1,090,000	3/1 & 9/1	9/1	18,736	150,000	16,696	150,000
Series 2020B	12/30/2020	9/1/2040	1.0-2.0%	4,155,000	3,570,000	3/1 & 9/1	9/1	54,300	200,000	50,300	205,000
Series 2022A	9/8/2022	9/1/2042	3.0-4.0%	9,085,000	8,710,000	3/1 & 9/1	9/1	297,110	385,000	281,710	395,000
Series 2024A	4/30/2024	9/1/2034	4.25-4.75%	704,000	0	3/1 & 9/1	9/1	0	0	41,627	49,000
Total G.O. Bonds					**28,860,000**			**851,109**	**2,300,000**	**820,671**	**2,244,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
City Utility Low-Interest Loan Program	3/23/2021	1/1/2031	0.25-2.68%	8,514,795	4,576,940	1/1 & 7/1	1/1 & 7/1	124,424	600,406	107,434	617,396
Kansas Public Water Supply Loan	6/29/2023	8/1/2044	2.14%	602,695	602,695	2/1 & 8/1	2/1 & 8/1	0	0	8,937	17,103
Temp Note Series 2023-1	12/1/2023	12/1/2027	4.05%	5,800,000	5,800,000	6/1 & 12/1	12/1	234,900	0	234,900	0
Total Other					**10,979,635**			**359,324**	**600,406**	**351,271**	**634,499**
Total Indebtedness					**39,839,635**			**1,210,433**	**2,900,406**	**1,171,942**	**2,878,499**

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 Ambulance	11/25/2019	60	2.14	210,000	43,853	44,526	0
2021 Refuse Truck	7/1/2021	60	1.89	160,000	81,761	33,656	33,656
2021 Ambulance	11/2/2021	60	1.71	206,845	126,024	43,339	43,339
2021 Electric Truck	11/2/2021	60	1.71	308,979	188,251	64,739	64,739
2024 Refuse Truck	8/4/2023	60	3.95	268,836	241,371	59,119	59,119
				Totals	**681,260**	**245,379**	**200,853**

***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: Winfield
Cowley

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	$532,404	$549,315
Delinquent Tax	$0	$0
Motor Vehicle Tax	$57,900	$51,968
Recreational Vehicle Tax	$790	$748
16/20M Vehicle Tax	$264	$294
TOTAL TAXES	$591,358	$602,325
Difference in Total Taxes:	$10,967	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$93,459,817	$99,538,812
Did Assessed Valuation Decrease?	No	
Levy Rate	5.697	5.519
Difference in Levy Rate:	(0.178)	
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 from the State Library.

Winfield 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	1,247,100	1,301,495	1,384,355
Receipts:			
Ad Valorem Tax	3,027,852	3,456,615	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,074	4,000	4,000
Motor Vehicle Tax	349,461	365,099	337,404
Recreational Vehicle Tax	4,976	4,982	4,853
16/20M Vehicle Tax	1,699	1,663	1,911
Commercial Vehicle Tax	3,529	3,947	3,447
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
Redemption	69,822	60,000	60,000
Payment in Lieu of Taxes	6,537	4,460	4,460
Local Alcoholic Liquor	30,060	27,582	31,259
Local Sales Tax	1,188,814	1,200,000	1,200,000
Franchise Tax	109,677	111,500	110,500
Licenses & Permits	105,246	68,300	68,350
Intergovernmental	538,830	510,000	608,886
Charges for Services	1,537,787	1,572,250	1,587,250
Fines	66,811	63,000	63,000
Use of money and property	143,723	124,800	135,300
PILOT - Franchise Fee Electric	1,600,994	1,865,000	1,865,000
PILOT - Franchise Fee Transmission	106,594	85,000	100,000
PILOT - Franchise Fee Gas	400,016	350,000	350,000
PILOT - Franchise Fee Water	165,743	150,000	165,000
PILOT - Franchise Fee Refuse	88,438	100,000	100,000
Transfer In from Wastewater	211,250	150,000	150,000
Transfer In from CIP	75,000	75,000	75,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	51,938	20,000	50,000
Neighborhood Revitalization Rebate	(58,468)	(47,703)	(45,530)
Miscellaneous	39,172	43,000	43,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,868,575**	**10,368,495**	**7,073,090**
Resources Available:	**11,115,675**	**11,669,990**	**8,457,445**

Winfield

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	11,115,675	11,669,990	8,457,445
Expenditures:			
Municipal Court	77,268	74,482	76,629
Public Improvements	269,615	327,394	364,647
Police	3,110,480	3,070,793	3,459,496
Fire	3,134,709	3,010,665	3,392,819
EMS	299,847	358,105	370,850
City Lake	367,337	430,253	432,900
Parks	755,965	707,003	742,215
Cemeteries	192,055	219,468	223,265
Aquatic Center	250,522	229,267	240,156
Broadway Complex	184,233	198,019	203,097
Parking Control	256	977	939
General Admin	410,517	870,899	437,606
Baden	215,360	240,525	202,201
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	9,268,164	9,737,850	10,146,820
Lease Purchase - 2019 Ambulance	44,527	44,526	0
Lease Purchase - 2021 Ambulance	43,339	43,339	43,339
Transfer to Water Preservation	7,695	8,400	8,400
Transfer to Bond and Interest	71,955	71,520	86,491
Transfer to Senior Citizen Center	3,500	5,000	5,000
Transfer to Special Street	350,000	350,000	350,000
Transfer to Capital Improvement	25,000	25,000	25,000
Cash Reserve (2025 column)			1,329,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,814,180**	**10,285,635**	**11,994,550**
Unencumbered Cash Balance Dec 31	1,301,495	1,384,355	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	11,154,748	11,659,919	11,994,550
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,994,550
		Tax Required	3,537,105
	Delinquent Comp Rate:	1.6%	56,594
		Amount of 2024 Ad Valorem Tax	3,593,699

CPA Summary

Winfield 2025

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Municipal Court			
Salaries	70,564	70,157	72,254
Contractual	6,595	3,975	4,175
Commodities	109	350	200
Capital Outlay	0	0	0
Internal Support	0	0	0
Total	**77,268**	**74,482**	**76,629**
Public Improvements			
Salaries	224,239	251,152	287,823
Contractual	38,849	66,500	66,500
Commodities	4,694	7,316	7,278
Capital Outlay	0	0	0
Internal Support	1,833	2,426	3,046
Total	**269,615**	**327,394**	**364,647**
Police			
Salaries	2,273,947	2,290,240	2,621,310
Contractual	115,204	148,287	154,407
Commodities	219,915	260,794	275,017
Capital Outlay	316,253	181,800	194,623
Internal Support	185,161	189,672	214,139
Total	**3,110,480**	**3,070,793**	**3,459,496**
Fire			
Salaries	2,647,986	2,565,256	2,924,531
Contractual	82,562	99,858	99,358
Commodities	146,160	157,218	154,799
Capital Outlay	129,237	60,000	70,000
Internal Support	128,764	128,333	144,131
Total	**3,134,709**	**3,010,665**	**3,392,819**
EMS			
Salaries			
Contractual	128,497	162,700	159,700
Commodities	99,938	115,405	124,379
Capital Outlay	16,227	25,000	25,000
Internal Support	55,185	55,000	61,771
Total	**299,847**	**358,105**	**370,850**
City Lake			
Salaries	210,406	212,328	233,496
Contractual	66,780	78,550	78,750
Commodities	77,441	88,158	89,536
Capital Outlay	0	34,400	10,000
Internal Support	12,710	16,817	21,118
Total	**367,337**	**430,253**	**432,900**
Parks			
Salaries	412,669	412,660	450,200
Contractual	157,032	128,980	138,780
Commodities	119,017	117,967	126,366
Capital Outlay	51,075	26,000	0
Internal Support	16,172	21,396	26,869
Total	**755,965**	**707,003**	**742,215**
Cemeteries			
Salaries	133,092	153,235	156,676
Contractual	15,337	15,778	14,678
Commodities	19,277	34,214	34,073
Capital Outlay	19,632	10,000	10,000
Internal Support	4,717	6,241	7,838
Total	**192,055**	**219,468**	**223,265**
Page 1 - Total	**8,207,276**	**8,198,163**	**9,062,821**

Winfield 2025

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Aquatic Center			
Salaries	107,072	118,542	122,666
Contractual	49,048	50,900	50,400
Commodities	68,315	59,825	67,090
Capital Outlay	26,087	0	0
Internal Support	0	0	0
Total	**250,522**	**229,267**	**240,156**
Broadway Complex			
Salaries	67,078	61,700	70,202
Contractual	92,596	81,800	91,800
Commodities	22,762	52,142	38,110
Capital Outlay	0	0	0
Internal Support	1,797	2,377	2,985
Total	**184,233**	**198,019**	**203,097**
Parking Control			
Salaries	0		
Contractual	0	200	200
Commodities	256	777	739
Capital Outlay	0		
Internal Support	0		
Total	**256**	**977**	**939**
General Admin			
Salaries			
Contractual	303,286	765,091	328,404
Commodities			
Capital Outlay	0	0	0
Internal Support	107,231	105,808	109,202
Total	**410,517**	**870,899**	**437,606**
Baden			
Salaries	41,061	36,525	0
Contractual	159,065	167,969	167,969
Commodities	14,873	35,554	33,633
Capital Outlay	0	0	0
Internal Support	361	477	599
Total	**215,360**	**240,525**	**202,201**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	0	**0**
Page 2 -Total	**1,060,888**	**1,539,687**	**1,083,999**
Page 1 -Total	**8,207,276**	**8,198,163**	**9,062,821**
Grand Total	**9,268,164**	**9,737,850**	**10,146,820**

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

Winfield 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	1,351,234	4,514,867	1,827,220
Receipts:			
Ad Valorem Tax	572,512	564,263	xxxxxxxxxxxxxxxxx
Delinquent Tax	630	300	300
Motor Vehicle Tax	74,827	69,029	55,078
Recreational Vehicle Tax	1,065	942	792
16/20M Vehicle Tax	350	314	312
Commercial Vehicle Tax	756	746	563
Watercraft Tax			0
Redemption	14,734	8,000	8,000
Payment in Lieu	1,236		
Special Assessments	172,384	187,316	90,046
Intergovernmental	294,566	296,278	357,660
Transfers In from General	71,955	71,520	86,491
Transfers In from Special Highway	66,820	65,820	61,894
Transfers In from PBC-Other CIP	298,468	532,668	547,425
Transfers In from CIP	490,919	490,919	533,717
Transfers In from Transmission	573,760	580,782	584,855
Transfers In from Gas	72,883	74,014	74,474
Transfers In from Water	549,657	543,044	547,101
Transfers In from Refuse	24,675	23,875	23,175
Transfers In from Wastewater	87,466	88,348	92,381
Transfers In from Management Svs	3,236	3,236	4,760
Transfers In from Meyer Hall Project	4,881	0	0
Bond Proceeds	5,800,000	704,000	0
Interest on Idle Funds	34,198	5,000	5,000
Neighborhood Revitalization Rebate	(11,157)	(8,052)	(7,307)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,200,821**	**4,302,362**	**3,066,717**
Resources Available:	**10,552,055**	**8,817,229**	**4,893,937**
Expenditures:			
Debt Principal	2,220,000	2,300,000	2,261,103
Debt Interest	917,767	1,086,009	1,064,508
Debt Issuance Costs	58,111	19,000	0
Transfers to Pub. Safety Fac. Project	2,841,310	2,900,000	0
Transfer to Strother Field Project	0	685,000	0
Cash Reserve (2025 column)			2,136,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,037,188**	**6,990,009**	**5,461,611**
Unencumbered Cash Balance Dec 31	4,514,867	1,827,220	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	10,079,626	4,938,676	5,461,611
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	5,461,611
		Tax Required	567,674
	Delinquent Comp Rate:	1.6%	9,083
		Amount of 2024 Ad Valorem Tax	576,757

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	7,454
Receipts:			
Ad Valorem Tax	480,219	532,404	xxxxxxxxxxxxxxxxx
Delinquent Tax	510	0	
Motor Vehicle Tax	61,742	57,900	51,968
Recreational Vehicle Tax	879	790	748
16/20M Vehicle Tax	301	264	294
Commercial Vehicle Tax	624	626	531
Watercraft Tax	0	0	0
Redemption Tax	12,349	13,000	13,000
Payment in Lieu	1,037		
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	(9,356)	(7,530)	(6,959)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**548,305**	**597,454**	**59,582**
Resources Available:	**548,305**	**597,454**	**67,036**
Expenditures:			
Distribution to Library	548,305	590,000	607,700
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**548,305**	**590,000**	**607,700**
Unencumbered Cash Balance Dec 31	0	7,454	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	573,000	590,000	607,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	607,700
		Tax Required	540,664
	Delinquent Comp Rate:	1.6%	8,651
		Amount of 2024 Ad Valorem Tax	549,315

CPA Summary

Winfield 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Liability**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	2,428
Receipts:			
Ad Valorem Tax	127,730	173,443	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	132	0	
Motor Vehicle Tax	16,466	15,394	16,930
Recreational Vehicle Tax	234	210	244
16/20M Vehicle Tax	75	70	96
Commercial Vehicle Tax	166	166	173
Watercraft Tax			0
Redemption Tax	3,351	2,000	2,000
Payment in Lieu	276	100	100
Transfer In from Gas	12,240	0	0
Interest on Idle Funds	525	100	100
Neighborhood Revitalization Rebate	(2,489)	(2,453)	(1,991)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**158,706**	**189,030**	**17,652**
Resources Available:	**158,706**	**189,030**	**20,080**
Expenditures:			
Commodities	158,706	186,602	174,742
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**158,706**	**186,602**	**174,742**
Unencumbered Cash Balance Dec 31	0	2,428	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	159,467	186,602	174,742
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	174,742
		Tax Required	154,662
	Delinquent Comp Rate:	1.6%	2,475
		Amount of 2024 Ad Valorem Tax	157,137

Adopted Budget **Industrial Development**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10,176	17,949	11,630
Receipts:			
Ad Valorem Tax	9,841	7,735	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	12	0	
Motor Vehicle Tax	1,447	1,185	755
Recreational Vehicle Tax	21	16	11
16/20M Vehicle Tax	0	5	4
Commercial Vehicle Tax	15	13	8
Watercraft Tax	0	0	0
Redemption Tax	148		
Payment in Lieu	21		
Use of money and property	1,406	1,720	1,720
Interest on Idle Funds	404		
Neighborhood Revitalization Rebate	(192)	(109)	(36)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,123**	**10,565**	**2,462**
Resources Available:	**23,299**	**28,514**	**14,092**
Expenditures:			
Contractual	5,350	1,374	1,374
Other Expenditures		15,510	15,510
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,350	16,884	16,884
Unencumbered Cash Balance Dec 31	17,949	11,630	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	16,884	16,884	16,884
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,884
		Tax Required	2,792
	Delinquent Comp Rate:	1.6%	45
		Amount of 2024 Ad Valorem Tax	2,837

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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	2,153,317	2,766,803	2,997,244
Receipts:			
State of Kansas Gas Tax	417,802	323,430	323,150
County Transfers Gas	55,456	49,250	49,210
Street Sales Tax	951,052	920,000	920,000
Federal Exchange	143,526	150,000	150,000
Transfer In from General	350,000	350,000	350,000
Interest on Idle Funds	50,704	0	0
Miscellaneous	527	5,530	5,530
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,969,067**	**1,798,210**	**1,797,890**
Resources Available:	**4,122,384**	**4,565,013**	**4,795,134**
Expenditures:			
Personnel	358,117	357,768	381,251
Contractual	8,596	14,800	14,800
Commodities	110,160	164,930	165,153
Capital Outlay	515,152	780,000	715,500
Internal Support	114,150	127,621	141,713
Capital Lease	56,047	56,100	37,100
Transfers to Debt Service	66,820	65,820	61,894
Transfer to 2023 CCLIP	126,341	0	0
Cash Reserve (2025 column)			
Miscellaneous	198	730	730
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,355,581**	**1,567,769**	**1,518,141**
Unencumbered Cash Balance Dec 31	2,766,803	2,997,244	3,276,993
2023/2024/2025 Budget Authority Amount:	3,480,885	4,080,735	1,518,141

Adopted Budget

Flood Control	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	25,458	26,006	16,106
Receipts:			
Interest on Idle Funds	548	350	350
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**548**	**350**	**350**
Resources Available:	**26,006**	**26,356**	**16,456**
Expenditures:			
Personnel	0	0	0
Contractual	0	5,250	5,250
Commodities	0	5,000	5,000
Cash Reserve (2025 column)			6,206
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**10,250**	**16,456**
Unencumbered Cash Balance Dec 31	26,006	16,106	0
2023/2024/2025 Budget Authority Amount:	16,793	11,908	16,456

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Quail Ridge Golf Course**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	18,327
Receipts:			
Charges for Services	424,369	422,250	445,250
Sales of Property	0	0	0
Transfers In from Electric	75,000	100,000	100,000
Transfers In from Gas	101,808	125,000	125,000
Transfers In from Wastewater	75,000	100,000	100,000
Interest on Idle Funds	556		
Miscellaneous	10,901	1,175	1,175
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**687,634**	**748,425**	**771,425**
Resources Available:	**687,634**	**748,425**	**789,752**
Expenditures:			
Personnel	345,053	359,284	392,450
Contractual	67,150	76,068	77,733
Commodities	168,816	214,993	218,379
Capital Outlay	11,630	0	0
Internal Support	47,873	33,995	36,590
Capital Lease	46,723	43,808	43,808
Cash Reserve (2025 column)			
Miscellaneous	389	1,950	1,450
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**687,634**	**730,098**	**770,410**
Unencumbered Cash Balance Dec 31	0	18,327	19,342
2023/2024/2025 Budget Authority Amount:	740,907	748,425	770,410

Adopted Budget **Special Parks and Rec**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	165,450	121,326	103,856
Receipts:			
Local Alcoholic Liquor	30,060	32,486	31,259
Rent	43,349	18,244	18,600
Interest on Idle Funds	2,968		
Miscellaneous	400	1,800	1,800
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**76,777**	**52,530**	**51,659**
Resources Available:	**242,227**	**173,856**	**155,515**
Expenditures:			
Contractual	0	0	0
Commodities	13,471	10,000	10,000
Capital Outlay	107,430	60,000	60,000
Cash Reserve (2025 column)			85,515
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**120,901**	**70,000**	**155,515**
Unencumbered Cash Balance Dec 31	121,326	103,856	0
2023/2024/2025 Budget Authority Amount:	215,478	134,758	155,515

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol/Drug Program**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	31,816	37,249	45,979
Receipts:			
Local Alcoholic Liquor	30,060	32,486	31,259
Interest on Idle Funds	708		
Miscellaneous	1,101	2,050	2,050
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**31,869**	**34,536**	**33,309**
Resources Available:	**63,685**	**71,785**	**79,288**
Expenditures:			
Personnel Services	26,436	25,706	28,431
Commodities		100	100
Cash Reserve (2025 column)			50,757
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,436**	**25,806**	**79,288**
Unencumbered Cash Balance Dec 31	37,249	45,979	0
2023/2024/2025 Budget Authority Amount:	55,349	71,336	79,288

Adopted Budget

Law Enforcement Trust	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	41,273	38,471	27,071
Receipts:			
Drug Tax	412		
Interest on Idle Funds	886	600	600
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,298**	**600**	**600**
Resources Available:	**42,571**	**39,071**	**27,671**
Expenditures:			
Contractual	4,100	2,000	2,000
Other Expenditures	0	10,000	10,000
Cash Reserve (2025 column)			15,671
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,100**	**12,000**	**27,671**
Unencumbered Cash Balance Dec 31	38,471	27,071	0
2023/2024/2025 Budget Authority Amount:	30,306	30,473	27,671

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Preservation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	319,396	365,688	374,788
Receipts:			
Transfers In from General	7,695	8,400	8,400
Transfers In from Water	39,566	40,000	40,000
Interest on Idle Funds	7,331	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**54,592**	**49,400**	**49,400**
Resources Available:	**373,988**	**415,088**	**424,188**
Expenditures:			
Contractual	0	32,000	100,000
Transfers to Capital Impr	8,300	8,300	8,300
Cash Reserve (2025 column)			315,888
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,300**	**40,300**	**424,188**
Unencumbered Cash Balance Dec 31	365,688	374,788	0
2023/2024/2025 Budget Authority Amount:	343,507	374,938	424,188

Adopted Budget **Senior Citizens Center**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,441	20,016	20,391
Receipts:			
Intergovernmental	3,000	4,000	4,000
Rent	3,103	1,575	1,575
Transfers In from General	3,500	5,000	5,000
Interest on Idle Funds	427		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,030**	**10,575**	**10,575**
Resources Available:	**28,471**	**30,591**	**30,966**
Expenditures:			
Contractual	8,455	10,200	10,200
Commodities	0	0	0
Cash Reserve (2025 column)			20,766
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,455**	**10,200**	**30,966**
Unencumbered Cash Balance Dec 31	20,016	20,391	0
2023/2024/2025 Budget Authority Amount:	33,641	29,251	30,966

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Convention and Tourism**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	107,877	153,095	159,760
Receipts:			
Transient Guest Tax	94,917	75,000	75,000
Interest on Idle Funds	3,054		
Miscellaneous	1199	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**99,170**	**75,500**	**75,500**
Resources Available:	**207,047**	**228,595**	**235,260**
Expenditures:			
Contractual	7,141	15,235	15,235
Commodities	0	300	300
Convention & Tourism	45,489	53,300	53,300
Capital Outlay	1,322		
Cash Reserve (2025 column)			166,425
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,952**	**68,835**	**235,260**
Unencumbered Cash Balance Dec 31	153,095	159,760	0
2023/2024/2025 Budget Authority Amount:	173,556	190,042	235,260

Adopted Budget

Cemetery Improvements	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	85,478	52,785	40,185
Receipts:			
Charges for Services	8,715	10,200	10,200
Interest on Idle Funds	1,512	500	
Miscellaneous		200	700
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,227**	**10,900**	**10,900**
Resources Available:	**95,705**	**63,685**	**51,085**
Expenditures:			
Commodities	42,920	8,500	8,500
Capital Outlay	0	15,000	5,000
Cash Reserve (2025 column)			37,585
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**42,920**	**23,500**	**51,085**
Unencumbered Cash Balance Dec 31	52,785	40,185	0
2023/2024/2025 Budget Authority Amount:	87,663	75,778	51,085

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Fairgrounds Improvements**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	250,169	287,400	238,900
Receipts:			
Charges for Services	29,882	25,000	25,000
Interest on Idle Funds	5,768		
Miscellaneous	3,732	1,500	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**39,382**	**26,500**	**26,500**
Resources Available:	**289,551**	**313,900**	**265,400**
Expenditures:			
Capital Outlay	2,151	25,000	25,000
Contingency	0	50,000	50,000
Cash Reserve (2025 column)			190,400
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,151**	**75,000**	**265,400**
Unencumbered Cash Balance Dec 31	287,400	238,900	0
2023/2024/2025 Budget Authority Amount:	182,671	218,169	265,400

Adopted Budget

Public Safety/Other CIP	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	327,141	156,376	161,376
Receipts:			
Local Sales Tax	1,426,577	1,350,000	1,350,000
Interest on Idle Funds	20,235	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,446,812**	**1,355,000**	**1,355,000**
Resources Available:	**1,773,953**	**1,511,376**	**1,516,376**
Expenditures:			
Transfers to Debt Service	298,468	532,668	547,425
Transfers to Pub. Safety Fac Project	1,319,109	817,332	802,575
Cash Reserve (2025 column)			166,376
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,617,577**	**1,350,000**	**1,516,376**
Unencumbered Cash Balance Dec 31	156,376	161,376	0
2023/2024/2025 Budget Authority Amount:	3,974,434	2,486,934	1,516,376

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	324,210	712,149	640,838
Receipts:			
Charges for Services	2,053,059	1,828,000	1,813,000
Sale of Property	579	0	0
Interest on Idle Funds	14,991	7,000	7,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,068,629**	**1,835,000**	**1,820,000**
Resources Available:	**2,392,839**	**2,547,149**	**2,460,838**
Expenditures:			
Personnel	594,836	620,785	691,091
Contractual	417,758	454,075	454,075
Commodities	149,093	176,478	176,103
Capital Outlay	23,446	47,000	45,000
Internal Support	300,639	313,762	347,387
Capital Lease	4,980	75,861	75,861
Lease Purchase - 2021 Refuse Truck	33,656	33,656	33,656
Lease Purchase - 2024 Refuse Truck	29,559	59,119	59,119
Transfers to General	88,438	100,000	100,000
Transfers to Risk Mgmt Reserve	12,758	0	0
Transfers to Debt Service	24,675	23,875	23,175
Cash Reserve (2025 column)			
Miscellaneous	852	1,700	1,700
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,680,690**	**1,906,311**	**2,007,167**
Unencumbered Cash Balance Dec 31	712,149	640,838	453,671
2023/2024/2025 Budget Authority Amount:	2,465,054	2,263,928	2,007,167

Adopted Budget

Stormwater Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	761,168	883,734	963,804
Receipts:			
Charges for Services	297,007	300,000	300,000
Interest on Idle Funds	18,777	2,500	2,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**315,784**	**302,500**	**302,500**
Resources Available:	**1,076,952**	**1,186,234**	**1,266,304**
Expenditures:			
Personnel	76,144	75,929	79,274
Contractual	4,930	51,200	51,200
Commodities	6,121	59,908	59,905
Capital Outlay	67,900	0	0
Internal Support	38,123	35,393	38,901
Cash Reserve (2025 column)			1,037,024
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**193,218**	**222,430**	**1,266,304**
Unencumbered Cash Balance Dec 31	883,734	963,804	0
2023/2024/2025 Budget Authority Amount:	981,058	1,148,063	1,266,304

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Management Services**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interfund contributions	3,412,194	3,407,664	3,558,824
Charges for services	244,056	275,000	275,000
Sale of Property	738	0	0
Transfers In from Water	54,034	0	0
Miscellaneous	77,000	60,500	60,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,788,022**	**3,743,164**	**3,894,324**
Resources Available:	**3,788,022**	**3,743,164**	**3,894,324**
Expenditures:			
Personnel Services	2,359,016	2,333,045	2,476,353
Contractual Services	960,622	942,006	968,156
Commodities	153,944	172,780	170,630
Capital Outlay	126,446	88,000	68,000
Internal Support	50,648	61,647	63,775
Transfers to Debt Service	3,236	3,236	4,760
Cash Reserve (2025 column)			
Miscellaneous	134,110	142,450	142,650
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,788,022**	**3,743,164**	**3,894,324**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	3,918,750	3,743,164	3,894,324

Adopted Budget **Operations Services**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interfund contributions	512,374	646,453	746,042
Charges for services	0	0	0
Sale of property	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**512,374**	**646,453**	**746,042**
Resources Available:	**512,374**	**646,453**	**746,042**
Expenditures:			
Personnel	353,639	400,755	429,252
Contractual	100,012	136,950	138,850
Commodities	16,018	68,800	67,300
Capital Outlay	13,593	8,000	13,000
Internal Support	3,816	5,048	6,340
Transfers to Capital Improvement	25,000	25,000	90,000
Cash Reserve (2025 column)			
Miscellaneous	296	1,900	1,300
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**512,374**	**646,453**	**746,042**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	680,106	647,404	746,042

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **KS Fights Addiction**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	35,857	44,177
Receipts:			
Opioid Settlement Receipts	32,955	8,320	0
Transfers In from Grants and Contributions	2,902	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**35,857**	**8,320**	**0**
Resources Available:	**35,857**	**44,177**	**44,177**
Expenditures:			
Contractual	0	0	0
Capital Outlay	0	0	0
			44,177
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**44,177**
Unencumbered Cash Balance Dec 31	35,857	44,177	0
2023/2024/2025 Budget Authority Amount:	0	0	44,177

Adopted Budget

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
	0	0	0
	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:			0

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	179,282	2,515,354	2,825,947
Receipts:			
Charges for services	25,528,906	26,228,100	24,759,880
Sale of property	15,801	5,000	5,000
Rent	10,857	20,000	20,000
Transfers In	0	0	0
Interest on Idle Funds	50,984	15,000	60,000
Miscellaneous	3,061	1,500	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**25,609,609**	**26,269,600**	**24,846,380**
Resources Available:	**25,788,891**	**28,784,954**	**27,672,327**
Expenditures:			
Personnel	1,895,668	1,706,356	2,212,246
Contractual	150,417	554,500	434,200
Commodities	980,514	849,677	736,512
Purchased Energy	16,080,242	18,700,000	16,080,241
Capital Outlay	594,510	402,500	959,500
Internal Support	1,263,876	1,345,585	1,407,728
Lease Purchase - 2021 Electric Truck	64,739	64,739	64,739
Transfers to General	1,600,993	1,865,000	1,865,000
Transfers to Golf Course	75,000	100,000	100,000
Transfers to Depreciation Reserve	350,000	350,000	350,000
Cash Reserve (2025 column)			3,441,311
Miscellaneous	217,578	20,650	20,850
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,273,537**	**25,959,007**	**27,672,327**
Unencumbered Cash Balance Dec 31	2,515,354	2,825,947	0
2023/2024/2025 Budget Authority Amount:	26,102,695	26,866,681	27,672,327

CPA Summary

Winfield 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Natural Gas Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	226,307	1,763,505	2,130,613
Receipts:			
Charges for services	5,958,495	5,124,500	5,274,500
Sale of property	46	1,000	1,000
Interest on Idle Funds	51,010	8,500	8,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,009,551**	**5,134,000**	**5,284,000**
Resources Available:	**6,235,858**	**6,897,505**	**7,414,613**
Expenditures:			
Personnel	561,968	537,999	572,569
Contractual	52,937	61,350	61,750
Commodities	95,072	117,675	117,751
Purchased Energy	2,303,087	2,500,000	2,500,000
Capital Outlay	65,700	176,500	165,000
Internal Support	801,867	818,854	851,890
Transfers to General	400,016	350,000	350,000
Transfers to Golf Course	101,808	125,000	125,000
Transfers to Debt Service	72,883	74,014	74,474
Transfers to Special Liability	12,240	0	0
Cash Reserve (2025 column)			2,591,179
Miscellaneous	4,775	5,500	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,472,353**	**4,766,892**	**7,414,613**
Unencumbered Cash Balance Dec 31	1,763,505	2,130,613	0
2023/2024/2025 Budget Authority Amount:	5,896,436	5,642,901	7,414,613

CPA Summary

Winfield 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	328,534	404,235	432,225
Receipts:			
Charges for services	3,024,395	2,921,000	2,927,000
Tower Rents	15,057	0	0
Sale of property	494	1,200	1,200
Interest on Idle Funds	9,075	1,000	8,000
Miscellaneous	102,137	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,151,158**	**2,923,200**	**2,936,200**
Resources Available:	**3,479,692**	**3,327,435**	**3,368,425**
Expenditures:			
Personnel	964,440	934,165	935,246
Contractual	219,820	299,250	334,500
Commodities	367,913	337,979	361,017
Capital Outlay	248,563	121,200	176,000
Internal Support	436,039	447,122	466,272
Transfers to General	165,743	150,000	165,000
Transfers to Debt Service	549,657	543,044	547,101
Transfers to Water Preservation	39,566	40,000	40,000
Transfers to Management Services	54,034	0	0
Cash Reserve (2025 column)			320,589
Miscellaneous	29,682	22,450	22,700
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,075,457**	**2,895,210**	**3,368,425**
Unencumbered Cash Balance Dec 31	404,235	432,225	0
2023/2024/2025 Budget Authority Amount:	3,251,734	3,265,995	3,368,425

CPA Summary

Winfield 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,179,111	1,570,712	1,661,407
Receipts:			
Charges for services	2,323,626	2,224,675	2,220,675
Sale of property	21	0	0
Interest on Idle Funds	35,045	0	35,000
Miscellaneous	6,560	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,365,252**	**2,224,675**	**2,255,675**
Resources Available:	**3,544,363**	**3,795,387**	**3,917,082**
Expenditures:			
Personnel	737,051	726,076	686,835
Contractual	267,119	320,671	326,239
Commodities	114,820	181,592	180,670
Capital Outlay	218,788	299,500	439,000
Internal Support	189,650	195,553	208,919
Capital Lease	21,547	21,090	21,090
Transfers to General	211,250	150,000	150,000
Transfers to Debt Service	87,466	88,348	92,381
Transfers to Equipment Reserve	50,000	50,000	50,000
Transfers to Golf Course	75,000	100,000	100,000
Cash Reserve (2025 column)			1,660,598
Miscellaneous	960	1,150	1,350
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,973,651**	**2,133,980**	**3,917,082**
Unencumbered Cash Balance Dec 31	1,570,712	1,661,407	0
2023/2024/2025 Budget Authority Amount:	3,565,738	3,454,893	3,917,082

CPA Summary

Winfield 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Transmission Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,875,387	2,500,339	2,676,916
Receipts:			
Charges for services	2,605,250	2,170,000	2,323,098
Sale of property	0	0	0
Interest on Idle Funds	79,929		65,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,685,179**	**2,170,000**	**2,388,098**
Resources Available:	**7,560,566**	**4,670,339**	**5,065,014**
Expenditures:			
Personnel	502,772	480,000	500,000
Contractual	221,166	593,139	128,500
Commodities	85,587	116,512	46,443
Capital Outlay	3,410,633	0	0
Internal Support	159,618	137,990	140,653
Transfers to General	106,594	85,000	100,000
Transfers to Debt Service	573,760	580,782	584,855
Cash Reserve (2025 column)			3,564,563
Miscellaneous	97		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,060,227**	**1,993,423**	**5,065,014**
Unencumbered Cash Balance Dec 31	2,500,339	2,676,916	0
2023/2024/2025 Budget Authority Amount:	7,535,387	7,126,496	5,065,014

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

2025

The governing body of
Winfield
will meet on September 3, 2024 at 5:30 PM at City Hall, 200 E 9th, Community Council Room 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	9,814,180	37.927	10,285,635	36.986	11,994,550	3,593,699	36.103
Debt Service	6,037,188	8.121	6,990,009	6.038	5,461,611	576,757	5.794
Library	548,305	6.701	590,000	5.697	607,700	549,315	5.519
Special Liability	158,706	1.787	186,602	1.856	174,742	157,137	1.579
Industrial Development	5,350	0.157	16,884	0.083	16,884	2,837	0.029
Special Highway	1,355,581		1,567,769		1,518,141		
Flood Control			10,250		16,456		
Quail Ridge Golf Course	687,634		730,098		770,410		
Special Parks and Rec	120,901		70,000		155,515		
Special Alcohol/Drug Program	26,436		25,806		79,288		
Law Enforcement Trust	4,100		12,000		27,671		
Water Preservation	8,300		40,300		424,188		
Senior Citizens Center	8,455		10,200		30,966		
Convention and Tourism	53,952		68,835		235,260		
Cemetery Improvements	42,920		23,500		51,085		
Fairgrounds Improvements	2,151		75,000		265,400		
Public Safety/Other CIP	1,617,577		1,350,000		1,516,376		
Refuse Utility	1,680,690		1,906,311		2,007,167		
Stormwater Utility	193,218		222,430		1,266,304		
Management Services	3,788,022		3,743,164		3,894,324		
Operations Services	512,374		646,453		746,042		
KS Fights Addiction					44,177		
Electric Utility	23,273,537		25,959,007		27,672,327		
Natural Gas Utility	4,472,353		4,766,892		7,414,613		
Water Utility	3,075,457		2,895,210		3,368,425		
Wastewater Utility	1,973,651		2,133,980		3,917,082		
Electric Transmission Utility	5,060,227		1,993,423		5,065,014		
Non-Budgeted Funds-A	2,439,901						
Non-Budgeted Funds-B	10,222,746						
Non-Budgeted Funds-C							
Non-Budgeted Funds-D	4,384,072						
Totals	81,567,984	54.693	66,319,758	50.660	78,741,718	4,879,745	49.024
						*Revenue Neutral Rate***	*47.200*
Less: Transfers	11,433,418		10,838,258		7,415,548		
Net Expenditure	70,134,566		55,481,500		71,326,170		
Total Tax Levied	4,350,458		4,734,460		xxxxxxxxxxxxxxxxx		
Assessed Valuation	79,933,760		93,459,817		99,538,812		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	25,845,000	31,080,000	28,860,000
Revenue Bonds	0	0	0
Other	7,668,486	7,246,967	10,979,635
Lease Purchase Principal	789,096	602,836	681,260
Total	34,302,582	38,929,803	40,520,895

*Tax rates are expressed in mills

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

Tania Richardson
City Official Title: City Clerk

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

Winfield

will meet on September 3, 2024 at 5:30 PM at City Hall, 200 E 9th, Community Council Room 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	9,814,180	37.927	10,285,635	36.986	11,994,550	3,593,699	36.103
Debt Service	6,037,188	8.121	6,990,009	6.038	5,461,611	576,757	5.794
Library	548,305	6.701	590,000	5.697	607,700	549,315	5.519
Special Liability	158,706	1.787	186,602	1.856	174,742	157,137	1.579
Industrial Development	5,350	0.157	16,884	0.083	16,884	2,837	0.029
Special Highway	1,355,581		1,567,769		1,518,141		
Flood Control			10,250		16,456		
Quail Ridge Golf Course	687,634		730,098		770,410		
Special Parks and Rec	120,901		70,000		155,515		
Special Alcohol/Drug Progran	26,436		25,806		79,288		
Law Enforcement Trust	4,100		12,000		27,671		
Water Preservation	8,300		40,300		424,188		
Senior Citizens Center	8,455		10,200		30,966		
Convention and Tourism	53,952		68,835		235,260		
Cemetery Improvements	42,920		23,500		51,085		
Fairgrounds Improvements	2,151		75,000		265,400		
Public Safety/Other CIP	1,617,577		1,350,000		1,516,376		
Refuse Utility	1,680,690		1,906,311		2,007,167		
Stormwater Utility	193,218		222,430		1,266,304		
Management Services	3,788,022		3,743,164		3,894,324		
Operations Services	512,374		646,453		746,042		
KS Fights Addiction					44,177		
Electric Utility	23,273,537		25,959,007		27,672,327		
Natural Gas Utility	4,472,353		4,766,892		7,414,613		
Water Utility	3,075,457		2,895,210		3,368,425		
Wastewater Utility	1,973,651		2,133,980		3,917,082		
Electric Transmission Utility	5,060,227		1,993,423		5,065,014		
Non-Budgeted Funds-A	2,439,901						
Non-Budgeted Funds-B	10,222,746						
Non-Budgeted Funds-C							
Non-Budgeted Funds-D	4,384,072						
Totals	81,567,984	54.693	66,319,758	50.660	78,741,718	4,879,745	49.024
						*Revenue Neutral Rate***	*47.200*
Less: Transfers	11,433,418		10,838,258		7,415,548		
Net Expenditure	70,134,566		55,481,500		71,326,170		
Total Tax Levied	4,350,458		4,734,460		xxxxxxxxxxxxxxxxx		
Assessed Valuation	79,933,760		93,459,817		99,538,812		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	25,845,000		31,080,000		28,860,000		
Revenue Bonds	0		0		0		
Other	7,668,486		7,246,967		10,979,635		
Lease Purchase Principal	789,096		602,836		681,260		
Total	34,302,582		38,929,803		40,520,895		

*Tax rates are expressed in mills

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

Tania Richardson

City Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Winfield
will meet on September 3, 2024 at 5:30 PM at City Hall, 200 E 9th, Community Council Room for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
Cowley

Revenue Neutral Rate*	47.200	Proposed Tax Rate	49.024

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	3,547,440	35.639	45,530
Debt Service	569,333	5.720	7,307
Library	542,244	5.448	6,959
Special Liability	155,114	1.558	1,991
Industrial Development	2,800	0.028	36
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	4,816,931	48.392	61,823

2024 July 1 Valuation: 99,538,812

Valuation Factor: 99,538.812

Neighborhood Revitalization Subj to Rebate: 1,277,530

Neighborhood Revitalization factor: 1,277.530

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Roll Call Vote

A Roll Call Vote of the City of Winfield To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on September 3rd, 2024
Resolution No. 8424

Governing Body Member	Yes	No	No Vote
Brenda K. Butters	✓		
Ronald E. Hutto	✓		
Gregory N. Thompson	✓		
TOTAL			

Certified:

SEAL OF THE CITY OF WINFIELD COWLEY SEAL COUNTY KANSAS

BILL NO. 2493 **RESOLUTION NO. 8424**

A RESOLUTION

A RESOLUTION of the City of Winfield, Kansas to levy a property tax rate exceeding the Revenue Neutral Rate;

WHEREAS, the Revenue Neutral Rate for the City of Winfield was calculated as 47.200 mills by the Cowley County Clerk; and

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

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

WHEREAS, the Governing Body of the City of Winfield, 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 WINFIELD:

The City of Winfield shall levy a property tax rate exceeding the Revenue Neutral Rate, but not in excess of the rate as stated in the required published notice of 49.024 mills.

This resolution shall take effect and be in force immediately upon its adoption by roll call vote and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 3rd day of September 2024 and **SIGNED** by the Mayor.

(SEAL)

SEAL OF THE CITY OF WINFIELD COWLEY COUNTY SEAL

Brenda K. Butters, Mayor

ATTEST:

Tania Richardson, City Clerk

Approved as to form: _____
William E. Muret, City Attorney

Approved for Commission action: _____
Taggart Wall, City Manager

County Clerk's Office
321 E. 10th Ave.
Winfield KS 67156

INDICATION OF REVENUE NEUTRAL RATE

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

Please indicate below whether your governing body will be exceeding the Revenue Neutral rate:

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy is 49.024

The date of the Hearing is 09/03/24 at 5:30 p.m. and will be held at Community Council Room, City Ha in Winfield, KS

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

SEAL OF THE CITY OF WINFIELD COWLEY COUNTY KANSAS SEAL

Janice Richardson 8/13/24

SIGNATURE DATE

City Clerk

Title

Winfield City

Tax District

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. 3, 2024

Notice ID: XZLovITwtpU5juvv6rZb
Notice Name: Budget/RNR Hearing Notice

PUBLICATION FEE: $242.13

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

3rd day of August, A.D. 2024.

Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 7/6/2026

(First published in the Cowley CourierTraveler Saturday, 08 03, 2024.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of
Winfield
will meet on September 3, 2024 at 5:30 PM at City Hall, 200 E 9th, Community Council Room 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.
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BUDGET SUMMARY

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Special Liability	158,706	1.787	186,602	1.856	174,742	157,137	1.579
Industrial Development	5,350	0.157	16,384	0.083	16,884	2,837	0.029
Special Highway	1,355,581		1,567,769		1,518,141		
Flood Control			10,250		16,456		
Quail Ridge Golf Course	687,634		730,098		770,410		
Special Parks and Rec	120,901		70,000		135,515		
Special Alcohol/Drug Program	26,436		25,806		79,288		
Law Enforcement Trust	4,100		12,000		21,671		
Water Preservation	8,300		40,300		424,188		
Senior Citizens Center	8,455		10,200		30,966		
Convention and Tourism	53,952		68,835		235,260		
Cemetery Improvements	42,920		23,500		51,085		
Fairgrounds Improvements	2,151		75,000		265,400		
Public Safety/Other CIP	1,617,577		1,350,000		1,516,376		
Refuse Utility	1,680,690		1,936,311		2,007,167		
Stormwater Utility	193,218		222,430		1,266,304		
Management Services	3,788,022		3,743,164		3,894,324		
Operations Services	512,374		646,452		746,042		
KS Flights Addiction					44,177		
Electric Utility	23,273,537		25,959,007		27,672,327		
Natural Gas Utility	4,472,353		4,766,892		7,414,613		
Water Utility	3,075,457		2,895,210		3,368,425		
Wastewater Utility	1,973,651		2,133,980		3,017,082		
Electric Transmission Utility	5,060,227		1,993,423		5,065,914		
Non-Budgeted Funds-A	2,439,901						
Non-Budgeted Funds-B	10,222,746						
Non-Budgeted Funds-C							
Non-Budgeted Funds-D	4,384,072						
Totals	81,567,984	54.693	65,319,758	50.660	78,741,718	4,879,745	49.024
						*Revenue Neutral Rate***	*47.200*
Less: Transfers	11,433,418		10,838,258		7,415,548		
Net Expenditure	70,134,566		55,481,500		71,326,170		
Total Tax Levied	4,350,458		4,734,460		xxxxxxxxxxxxxxxxx		
Assessed Valuation	79,933,760		93,459,817		99,538,812		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	25,845,000	31,080,000	28,860,000
Revenue Bonds	0	0	0
Other	7,668,486	7,246,967	10,979,635
Lease Purchase Principal	789,096	602,836	681,260
Total	34,302,582	38,929,803	40,520,895

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

Tania Richardson
City Official Title: City Clerk