State of Kansas
City

2025

CERTIFICATE

To the Clerk of Republic County, State of Kansas
We, the undersigned, officers of
City of Cuba
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	243,883	27,672	40.154
Debt Service	10-113				
Library	12-1220				
Special Highway		7	10,900		
Water		7	110,158		
Sewer		8	47,844		
Solid Waste		8	44,256		
Non-Budgeted Funds		9			
Totals		xxxxxx	457,041	27,672	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					689,146
RNR Hearing Notice		11			Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	40.156
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by: Amber Cheney - clerk

Address: PO Box 47
Cuba, KS 66940

Email: cityofcuba@nckdirect.com

Date Attested: August 22, 2024

Kathleen L Mausick
County Clerk

Governing Body

Heather Sheeman

Page No. 1

City of Cuba

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	27,712	3,489	143	811	81	10
Debt Service						
Library						
TOTAL	27,712	3,489	143	811	81	10

County Treas Motor Vehicle Estimate 3,489

County Treas Recreational Vehicle Estimate 143

County Treas 16/20M Vehicle Estimate 811

County Treas Commercial Vehicle Tax Estimate 81

County Treas Watercraft Tax Estimate 10

Motor Vehicle Factor 0.12590

Recreational Vehicle Factor 0.00516

16/20 Vehicle Factor 0.02927

Commercial Vehicle Factor 0.00292

Watercraft Factor 0.00036

City of Cuba 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
General Fund	Special Highway	-	-	7,000	12-1, 119
General Fund	Streets Project		20,000		12-1, 118
Water Fund	Water Project		46,876	15,108	12-1, 118
	Totals	0	66,876	22,108	
	Adjustments*				
	Adjusted Totals	0	66,876	22,108	

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

City of Cuba 2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Wells	9/10/2010	9/1/2030	varies	270,000	130,111	3/1 & 9/1	9/1	7,475	15,000	7,475	15,000
Water Pipes	6/3/2015	6/3/2055	2.75	189,000	162,503	6/3	6/3	4,644	3,205	4,644	3,205
Water Pipes Overage	2/24/2016	2/24/2056	2.75	24,000	20,914	2/24	2/24	543	413	543	413
Total G.O. Bonds					**313,528**			**12,662**	**18,618**	**12,662**	**18,618**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**313,528**			**12,662**	**18,618**	**12,662**	**18,618**

City of Cuba 2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2024	Payments Due 2024	Payments Due 2025
				Totals	**0**	**0**	**0**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: City of Cuba
Republic County

As provided in KSA 75-2553 *et seq.,* two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$598,925	$689,146
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

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

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

City of Cuba 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	66,750	110,244	84,182
Receipts:			
Ad Valorem Tax	27,452	27,712	xxxxxxxxxxxxxxxx
Delinquent Tax	0	10	
Motor Vehicle Tax	3,930	3,900	3,489
Recreational Vehicle Tax	157	110	143
16/20M Vehicle Tax	1,018	900	811
Commercial Vehicle Tax	89	70	81
Watercraft Tax	0	15	10
Gross Earning (Intangible) Tax	861	300	245
Local Alcoholic Liquor	48	40	
Compensating Use Tax	6,168	6,000	6,000
Sales Tax	16,844	17,000	17,000
Franchise Tax	14,160	15,000	15,000
Licenses	250	250	250
Rental Facilities	16,136	15,000	15,000
Legal Proceeds	50,000	0	0
Grant Proceeds			65,000
Transfer from Water			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	5,908	9,000	9,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**143,021**	**95,307**	**132,029**
Resources Available:	**209,771**	**205,551**	**216,211**
Expenditures:			
Employee Salaries & Wages	7,363	10,000	20,000
Contract Labor	12,018	6,000	15,000
Licenses	335	100	500
Legal Fees	1,110	2,500	2,500
Dues	635	700	1,000
Insurance	10,656	12,000	20,000
Operating Expenses	10,214	5,000	10,000
Repairs	13,062	9,000	10,000
Taxes	15,722	18,000	18,000
Utilities	28,413	35,000	35,000
City Clean Up	0	0	70,000
Capital Outlay		3,069	34,883
Transfer to Sp Highway	0	0	7,000
Transfer to Streets Project		20,000	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**99,528**	**121,369**	**243,883**
Unencumbered Cash Balance Dec 31	110,244	84,182	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	121,369	121,369	243,883
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	243,883
		Tax Required	27,672
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**27,672**

CPA Summary

City of Cuba 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		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

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		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Qualifies for

CPA Summary

City of Cuba 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Cuba 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Cuba 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,685	4,990	0
Receipts:			
State of Kansas Gas Tax	3,745	3,400	3,900
County Transfers Gas		0	0
Transfer from General			7,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,745**	**3,400**	**10,900**
Resources Available:	**10,430**	**8,390**	**10,900**
Expenditures:			
Street Repair and Maint	5,440	8,390	10,900
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,440**	**8,390**	**10,900**
Unencumbered Cash Balance Dec 31	4,990	0	0
2023/2024/2025 Budget Authority Amoun	24,515	24,515	10,900

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	111,177	122,085	50,159
Receipts:			
Charges to Customers	54,131	55,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**54,131**	**55,000**	**60,000**
Resources Available:	**165,308**	**177,085**	**110,159**
Expenditures:			
Salaries & Wages	11,878	20,000	20,000
Utilites	2,749	4,000	4,000
Water	965	1,500	1,500
Repairs	6,246	8,000	8,000
Bond Payment	19,694	35,000	35,000
Taxes	1,156	1,500	1,500
Capital Outlay	515	10,000	25,000
Licenses	20	50	50
Transfer to Water Project		46,876	15,108
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**43,223**	**126,926**	**110,158**
Unencumbered Cash Balance Dec 31	122,085	50,159	1
2023/2024/2025 Budget Authority Amoun	109,376	126,926	110,158

CPA Summary

City of Cuba 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	75,136	84,691	34,844
Receipts:			
Charges to Customers	11,849	13,000	13,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,849**	**13,000**	**13,000**
Resources Available:	**86,985**	**97,691**	**47,844**
Expenditures:			
Employee Salaries & Wages	2,294	6,000	10,000
Supplies		2,500	2,500
Repairs		2,500	2,500
Capital Outlay		36,847	32,844
Improvements		15,000	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,294**	**62,847**	**47,844**
Unencumbered Cash Balance Dec 31	84,691	34,844	0
2023/2024/2025 Budget Authority Amount	52,847	62,847	47,844

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	25,510	27,169	15,256
Receipts:			
Charges to Customers	27,029	28,500	29,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**27,029**	**28,500**	**29,000**
Resources Available:	**52,539**	**55,669**	**44,256**
Expenditures:			
Republic County Landfill Fees	12,962	15,500	16,500
Waste Hauling	12,408	13,000	17,000
Repairs & Supplies			
Capital Outlay		11,913	10,756
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,370**	**40,413**	**44,256**
Unencumbered Cash Balance Dec 31	27,169	15,256	0
2023/2024/2025 Budget Authority Amount	40,413	40,413	44,256

CPA Summary

City of Cuba 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

(First published in The Belleville Telescope, Thursday, August 1, 2024 1t

2025

NOTICE OF BUDGET HEARING

The governing body of

City of Cuba

will meet on August 12, 2024 at 7:00 PM at Cuba City Office 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 Republic County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	99,528	55.074	121,369	46.204	243,883	27,672	40.154
Debt Service							
Library							
Special Highway	5,440		8,390		10,900		
Water	43,223		126,926		110,158		
Sewer	2,294		62,847		47,844		
Solid Waste	25,370		40,413		44,256		
Non-Budgeted Funds							
Totals	175,854	55.074	359,945	46.204	457,041	27,672	40.154
						*Revenue Neutral Rate***	*40.156*
Less: Transfers	0		66,876		22,108		
Net Expenditure	175,854		293,069		434,933		
Total Tax Levied	27,712		27,712		xxxxxxxxxxxxxxxxx		
Assessed Valuation	599,778		598,925		689,146		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	348,716		313,528		313,528		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	348,716		313,528		313,528		

*Tax rates are expressed in mills

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

Amber Cherney

City Official Title: Clerk

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 689,146

Valuation Factor: 689.146

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

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