State of Kansas
City

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CERTIFICATE

To the Clerk of Chautauqua County, State of Kansas
We, the undersigned, officers of
City of Chautauqua
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.

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rat (County Clerk 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	35,918	5,357	13.280
Debt Service	10-113				
Library	12-1220				
Special Highway		7	9,237		
Water		7	47,821		
Sewer		8	36,771		
		8			
Non-Budgeted Funds		9			
Totals		xxxxxx	129,747	5,357	13,280
Budget Hearing Notice		10			County Clerk's Use
Combined Rate and Budget Hearing Notice		10			403,381
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Tot Assessed Valuati

Revenue Neutral Rate 13.281

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: Oct. 30 , 2024

County Clerk

Governing Body

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City of Chautauqua

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	5,357	0	0	0	0	0
Debt Service						
Library						
TOTAL	5,357	0	0	0	0	0

County Treas Motor Vehicle Estimate 0

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.00000

Recreational Vehicle Factor 0.00000

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Chautauqua 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
WaterDeposit Reserve	Water	-			
General	Water	-	-	-	12-1,117
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Chautauqua 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:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Chautauqua 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
None							
				Totals	**0**	**0**	**0**

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

City of Chautauqua 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	22,608	25,103	19,377
Receipts:			
Ad Valorem Tax	8,079	5,357	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,445	765
Recreational Vehicle Tax		40	9
16/20M Vehicle Tax		23	17
Commercial Vehicle Tax		22	16
Watercraft Tax		17	7
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Cash Adjustment			
Compensating Use Tax	2,049	2,000	2,000
Local Sales Tax	5,880	5,700	5,700
Franchise Tax	2,106	2,100	2,100
Jones/Green Oil Well			
Sale of Equipment (Tractor)	14		
Insurance Refund	612	570	570
Vending Machine			
Transfer from Water			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	134		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**18,874**	**17,274**	**11,184**
Resources Available:	**41,482**	**42,377**	**30,561**
Expenditures:			
Salaries & Wages	2,827	3,800	3,800
Employee Benefits		700	700
Electricity	4,269	5,500	5,500
Insurance	3,096	3,700	3,700
Office Supplies	174	300	500
Office Equipment			300
Contract Labor	1,670	1,800	1,800
Diesel/Fuel			
Capital Outlay		5,000	15,868
Legal Fees	115	200	200
Building Repairs		300	300
Budget & Publications	175	300	300
Equipment Repairs	88	100	300
Membership	500	450	450
Siren Repairs			
Small Tools & Equipment	94	250	1,000
Telephone & Internet	263	300	600
Postage	188	200	100
Chemicals			
Supplies	5	100	100
Audit			
Carport	76		
Community Clean-Up	400		400
Mileage			
CQ Treasurer Taxes			
Transfer to Water			
Miscellaneous	2,439		
Does miscellaneous exceed 10% of Total E	Exceed 10% Rule		
Total Expenditures	**16,379**	**23,000**	**35,918**
Unencumbered Cash Balance Dec 31	25,103	19,377	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	18,580	23,952	35,918
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,918
		Tax Required	5,357
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**5,357**

CPA Summary

City of Chautauqua 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	8,605	10,747	6,492
Receipts:			
State of Kansas Gas Tax	2,933	2,460	2,460
County Transfers Gas		0	0
Connecting Link		225	225
Cash Adjustment			
Interest on Idle Funds		60	60
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,933**	**2,745**	**2,745**
Resources Available:	**11,538**	**13,492**	**9,237**
Expenditures:			
Street Repair and Maint	464		
Materials-Rock	157	1,000	7,237
Hauling	170	2,000	2,000
Signs & Markers			
Mower		4,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**791**	**7,000**	**9,237**
Unencumbered Cash Balance Dec 31	10,747	6,492	0
2023/2024/2025 Budget Authority Amount	8,484	10,115	9,237

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	38,472	29,533	13,831
Receipts:			
Cash Adjustment			
Charges to Customers	31,029	33,000	33,000
Meter Deposits		40	40
Hookups			
Reconnect/Disconnect Fees		300	300
Water Late Fees		500	500
Trip Fees			
Interest on Late Charges			
Set-Off Collections (funds & fees)			
Transfer from Water Deposit			
Transfer from Utility Reserve			
Transfer from General			
Interest on Idle Funds		150	150
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**31,029**	**33,990**	**33,990**
Resources Available:	**69,501**	**63,523**	**47,821**
Expenditures:			
Salaries & Wages	10,906	12,500	12,500
Employee Benefits		2,800	2,800
PWWDS # 20	16,320	19,000	19,000
Water Protection Fees		180	180
Permits & Testing	608	500	500
Water Repairs	597	700	1,611
Water Supplies/Chemicals	6,031	6,032	3,000
Water Deposit Returns		150	150
Taxes	915	1,000	700
Office Supplies & Equipment	217	500	500
Contract Labor	3,187	3,000	3,000
Education & Training		200	200
Equipment Repairs		250	250
Fuel	77	150	200
Insurance		500	1,000
Penalities & Interest Taxes		100	100
Postage	221	300	300
Telephone & Internet	323	400	400
Small Tools & Equipment	184	500	500
Membership Dues	79	125	125
Advertising		125	125
Building Repair		380	380
Gas Company		0	
Budget & Publications			
Capital Outlay (tractor)			
Transfer to Water Deposits			
Meal Reimursements		100	100
Mileage Reimbursements		200	200
Equipment Rental			
Set-Off Collection fee			
Transfer to General			
Carport			
Miscellaneous	303		
Total Expenditures	**39,968**	**49,692**	**47,821**
Unencumbered Cash Balance Dec 31	29,533	13,831	0
2023/2024/2025 Budget Authority Amount	62,713	50,292	47,821

CPA Summary

City of Chautauqua 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	24,588	25,501	20,371
Receipts:			
Cash Adjustment			
Charges to Customers	13,708	16,000	16,000
Sewer Late Fees		400	400
Set-0ff Collections (fees/late chgs)			
Transfer from Utility Reserve			
Trip Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**13,708**	**16,400**	**16,400**
Resources Available:	**38,296**	**41,901**	**36,771**
Expenditures:			
Salaries & Wages	3,928	4,000	4,000
Employee Benefits		800	800
Contract Labor	2,370	2,400	2,400
Utilities	720	850	850
Gas Company		0	
Insurance	1,731	2,500	2,500
Sewer Repairs	1,667	5,000	
Equipment & Repairs	1,209	1,500	400
Equipment & Small Tools	44	250	650
Sewer Permits & Testing	185	300	900
Office Supplies & Equipment		500	500
Capital Outlay (Tractor)			20,341
Telephone & Internet	81	120	120
Chemicals		100	100
Education/ Training/ Certifications		100	100
Postage	27	75	75
Fuel		450	450
Carport			
Deposit Refunds			
Budget & Publications		150	150
License Useage	167	0	0
Membership	253	50	50
Supplies		500	500
Mowing		1,500	1,500
Mileage Reimbursement		260	260
Meal Reimbursement		125	125
Donation to Fire Dept			
Miscellaneous	413		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**12,795**	**21,530**	**36,771**
Unencumbered Cash Balance Dec 31	25,501	20,371	0
2023/2024/2025 Budget Authority Amoun	26,814	30,574	36,771

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:			
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 Amoun	0	0	0

CPA Summary

City of Chautauqua

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Deposits		**Parks**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,879	Cash Balance Jan 1	6,486	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		8,365
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Adjustment		Adjustment								
Interest		Donations	1,247							
Deposits		Park & Rec Distrib								
Total Receipts	0	Total Receipts	1,247	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,247
Resources Available:	1,879	Resources Available:	7,733	Resources Available:	0	Resources Available:	0	Resources Available:	0	9,612
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
TR to Water		Fundraiser	13							
Refunds		Fence								
		Mower								
Total Expenditures	0	Total Expenditures	13	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	13
Cash Balance Dec 31	1,879	Cash Balance Dec 31	7,720	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	9,599 **
										9,599 **

** Note: These two block figures should agree.

CPA Summary

Notice of Revenue Neutral Rate Intent

2025

THE GOVERNING BODY OF City of Chautauqua , HEREBY NOTIFIES THE Chautauqua County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 13.28. The date of our hearing is 0 at 0 and will be held at Chautauqua City Hall, 100 S Binn St , Chautauqua, Kansas.

XXX 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.

WITNESS my hand and official seal on _____, 2024.

(Seal)

_____
Clerk or Officer of Governing Body

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: 403,381

Valuation Factor: 403.381

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.

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

Budgeted Year: 2025

Library found in: City of Chautauqua
Chautauqua 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	
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$491,888	$403,381
Did Assessed Valuation Decrease?	Yes	
Levy Rate	#REF!	#REF!
Difference in Levy Rate:	#REF!	
Qualify for grant: #REF!		

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

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

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the City of Chautauqua was calculated as 13.281 mills by the Chautauqua County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 0 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Chautauqua, 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 Chautauqua:

The City of Chautauqua shall levy a property tax rate exceeding the Revenue Neutral Rate of 13.281 mills.

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

ADOPTED this ____ day of _____ (month and year) and SIGNED by the Mayor.

_____
Mayor
Attested:

_____
City Clerk

	Roll Call Vote		
Governing Body Members (please Print)	Yes	No	No Vote
Total			

Attested: _____

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Chautauqua

will meet on at at 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

Chautauqua County

Revenue Neutral Rate*	13.281	Proposed Tax Rate	13.280

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Chautauqua
will meet on August 6, 2024 at 7:00 PM at Chautauqua City Hall, 100 S Binn St 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 Chautauqua City Hall 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	16,379	10.807	23,000	10.891	35,918	5,357	13.280
Special Highway	791		7,000		9,237		
Water	39,968		49,692		47,821		
Sewer	12,795		21,530		36,771		
Non-Budgeted Funds	13						
Totals	69,946	10.807	101,222	10.891	129,747	5,357	13.280
						*Revenue Neutral Rate***	*13.281*
Less: Transfers	0		0		0		
Net Expenditure	69,946		101,222		129,747		
Total Tax Levied	5,357		5,357		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	495,700		491,888		403,381		

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

Janet Hartley
City Official Title: Mayor

PUBLIC NOTICE
Published in the Prairie Star on July 4, 2024

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

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City of Chautauqua
will meet on August 6, 2024 at 7:00 PM at Chautauqua City Hall, 100 S Binn St 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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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	16,379	10.807	23,000	10.891	35,918	5,357	13.280
Special Highway	791		7,000		9,237		
Water	39,968		49,692		47,821		
Sewer	12,795		21,530		36,771		
Non-Budgeted Funds	13						
Totals	69,946	10.807	101,222	10.891	129,747	5,357	13.280
						*Revenue Neutral Rate***	*13.281*
Less: Transfers	0		0		0		
Net Expenditure	69,946		101,222		129,747		
Total Tax Levied	5,357		5,357		xxxxxxxxxxxxxxxxx		
Assessed Valuation	495,700		491,888		403,381		

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

Janet Hartley
City Official Title: Mayor