State of Kansas
City
2024

**CERTIFICATE**

To the Clerk of Stafford County, State of Kansas
We, the undersigned, officers of
**City of Stafford**
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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2024 Adopted Budget: Budget Authority for Expenditures | 2024 Adopted Budget: Amount of 2023 Ad Valorem Tax | 2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
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| Allocation of MVT, RVT, and 16/20M Vehicle Ta | | 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 | 1,086,058 | 315,368 | 62.063 |
| Library | 12-1220 | 8 | 24,250 | 20,745 | 4.083 |
| Fire Equipment Reserve | 12-110b | 9 | 111,801 | | |
| Airport | 3-113 | 9 | 50,501 | | |
| | | | | | |
| Special Highway | | 10 | 114,679 | | |
| Special Parks and Recreation | | 10 | 2,312 | | |
| Capital Improvement | | 11 | 160,479 | | |
| Trash | | 11 | 229,058 | | |
| Sewer Service | | 12 | 187,664 | | |
| Ritz Theatre | | 12 | 53,355 | | |
| Community Education | | 13 | 20,421 | | |
| Water and Light | | 14 | 1,891,911 | | |
| | | | | | |
| Non-Budgeted Funds-A | | 15 | | | |
| Non-Budgeted Funds-B | | 16 | | | |
| Non-Budgeted Funds-C | | 17 | | | |
| **Totals** | | xxxxxx | 3,932,489 | 336,113 | 66.146 |
| Budget Hearing Notice | | 18 | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 18 | | | |
| RNR Hearing Notice | | 18 | | | 5,081,430 |
| Neighborhood Revitalization | | 19 | | | Nov 1, 2023 Total Assessed Valuation |

RNR
62.410
4.037

Revenue Neutral Rate: 66.447

Assisted by:
**AdamsBrown, LLC**

Address:
PO Drawer J
Great Bend, KS 67530
Email:
dhollingshead@adamsbrowncpa.com

Attest: 8-14 2023
Lisa Weber
County Clerk

Governing Body

**CPA Summary**
No assurance is provided. Substantially all disclosures omitted.

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

| Budgeted Funds for 2023 | Ad Valorem Levy Tax Year 2022 | Allocation for Year 2024 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 315,723 | 47,048 | 1,447 | 1,413 | 1,601 | 186 |
| Library | 20,418 | 3,043 | 94 | 91 | 104 | 12 |
| Fire Equipment Reserve | | | | | | |
| Airport | | | | | | |
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| | | | | | | |
| | | | | | | |
| TOTAL | 336,141 | 50,091 | 1,541 | 1,504 | 1,705 | 198 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas Motor Vehicle Estimate | 50,091 | | | | |
| County Treas Recreational Vehicle Estimate | | 1,541 | | | |
| County Treas 16/20M Vehicle Estimate | | | 1,504 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 1,705 | |
| County Treas Watercraft Tax Estimate | | | | | 198 |

| | | | | | |
|---|---|---|---|---|---|
| Motor Vehicle Factor | 0.14902 | | | | |
| Recreational Vehicle Factor | | 0.00458 | | | |
| 16/20M Vehicle Factor | | | 0.00447 | | |
| Commercial Vehicle Factor | | | | 0.00507 | |
| Watercraft Factor | | | | | 0.00059 |

City of Stafford 2024

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2022 | Current Amount for 2023 | Proposed Amount for 2024 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General Fund | Electrical and Streets Improvement Fund | 158,397 | 160,000 | 165,000 | Resolution 04-12 |
| General Fund | Swimming Pool Fund | 158,397 | 160,000 | 165,000 | Ordinance 1042 |
| Water and Light Fund | Capital Improvement Fund | 25,000 | 15,000 | 15,000 | K.S.A. 12-825d |
| Water and Light Fund | General Fund | 30,000 | 15,000 | 15,000 | K.S.A. 12-825d |
| Water and Light Fund | Equipment Reserve Fund | 25,000 | 15,000 | 15,000 | K.S.A. 12-825d |
| Water and Light Fund | Power Plant Reserve Fund | 21,991 | 15,000 | 25,000 | K.S.A. 12-825d |
| Water and Light Fund | Water Reserve Fund | 21,483 | 15,000 | 25,000 | K.S.A. 12-825d |
| Sewer Service Fund | Sewer Reserve Fund | 17,655 | 15,000 | 15,000 | K.S.A. 12-631o |
| Sewer Service Fund | Ritz Theatre Fund | 20,000 | 20,000 | 10,000 | K.S.A. 12-825d |
| Sewer Service Fund | General Fund | 75,000 | 50,000 | 75,000 | K.S.A. 12-825d |
| Solid Waste Fund | Ritz Theatre Fund | 2,500 | 2,500 | 2,500 | K.S.A. 12-825d |
| Solid Waste Fund | General Fund | 5,000 | 5,000 | 5,000 | K.S.A. 12-825d |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | **Totals** | 560,423 | 487,500 | 532,500 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 560,423 | 487,500 | 532,500 | |

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

State of Kansas
City

City of Stafford

2024

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2023 | Date Due | | Amount Due 2023 | | Amount Due 2024 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| None | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Revenue Bonds: | | | | | | | | | | | |
| Electric and Water Utility System Refunding Revenue Bond Series 2022 | 6/14/2022 | 9/1/2035 | 3-3.35 | 1,005,000 | 1,005,000 | 3/1 & 9/1 | 9/1 | 38,125 | 65,000 | 29,458 | 75,000 |
| **Total Revenue Bonds** | | | | | **1,005,000** | | | **38,125** | **65,000** | **29,458** | **75,000** |
| Other: | | | | | | | | | | | |
| None | | | | | | | | | | | |
| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **1,005,000** | | | **38,125** | **65,000** | **29,458** | **75,000** |

State of Kansas
City

City of Stafford

2024

**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 On Jan 1, 2023 | Payments Due 2023 | Payments Due 2024 |
|---|---|---|---|---|---|---|---|
| Swimming Pool | 10/17/2017 | 286 | 2.3-4.75 | 1,475,000 | 1,260,000 | 86,500 | 90,465 |
| 2021 Dodge Police Vehicle | 4/28/2021 | 60 | 1.50 | 30,387 | 24,500 | 6,357 | 6,357 |
| Pole Truck | 5/4/2022 | 48 | 3.00 | 89,900 | 89,900 | 24,203 | 24,203 |
| | | | | | | | |
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| | | | | | | | |
| **Totals** | | | | | **1,374,400** | **117,060** | **121,025** |

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

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

**Budgeted Year: 2024**

Library found in: City of Stafford
Stafford County

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

First test:

| | Current Year 2023 | Proposed Year 2024 |
|---|---|---|
| Ad Valorem Tax | $20,418 | $20,745 |
| Delinquent Tax | $500 | $500 |
| Motor Vehicle Tax | $3,340 | $3,043 |
| Recreational Vehicle Tax | $92 | $94 |
| 16/20M Vehicle Tax | $59 | $91 |
| LAVTR | $0 | $0 |
| | $0 | $0 |
| TOTAL TAXES | $24,409 | $24,473 |
| Difference in Total Taxes: | $64 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $4,808,769 | $5,058,945 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 4.246 | 4.101 |
| Difference in Levy Rate: | (0.145) | |
| 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.

City of Stafford 2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 172,208 | 218,754 | 143,154 |
| Receipts: | | | |
| Ad Valorem Tax | 291,397 | 315,723 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,948 | 10,000 | 10,000 |
| Motor Vehicle Tax | 54,323 | 47,464 | 47,048 |
| Recreational Vehicle Tax | 1,656 | 1,303 | 1,447 |
| 16/20M Vehicle Tax | 618 | 831 | 1,413 |
| Commercial Vehicle Tax | 0 | 2,796 | 1,601 |
| Watercraft Tax | 0 | 178 | 186 |
| Gross Earning (Intangible) Tax | 0 | 0 | 0 |
| LAVTR | 0 | 0 | 0 |
| City and County Revenue Sharing | 0 | 0 | 0 |
| Local Alcoholic Liquor | 782 | 1,000 | 1,000 |
| County Sales Tax | 88,260 | 80,000 | 80,000 |
| Franchise Tax | 19,692 | 20,000 | 20,000 |
| Local Sales Tax | 316,794 | 315,000 | 315,000 |
| Transient Guest Tax | 886 | 2,000 | 2,000 |
| Municipal Court Fines and Fees | 22,250 | 20,000 | 20,000 |
| Licenses and Permits | 885 | 1,200 | 1,200 |
| Swimming Pool | 11,662 | 5,000 | 5,000 |
| Reimbursed Expenses | 15,624 | 20,000 | 20,000 |
| Leases and Rents | 16,353 | 15,000 | 15,000 |
| Mowing and Other | 6,764 | 2,000 | 2,000 |
| Transfer In - Sewer Service Fund | 75,000 | 50,000 | 75,000 |
| Transfer In - Water & Light Fund | 30,000 | 15,000 | 15,000 |
| Transfer In - Solid Waste Refuse Fund | 5,000 | 5,000 | 5,000 |
| Interest on Idle Funds | 507 | 2,400 | 2,400 |
| Budget Credit | -8,539 | 0 | 0 |
| Neighborhood Revitalization Rebate | -20,003 | -13,437 | -12,759 |
| Miscellaneous | 26,920 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **959,779** | **918,458** | **627,536** |
| **Resources Available:** | **1,131,987** | **1,137,212** | **770,690** |

City of Stafford

**FUND PAGE - GENERAL**

| Adopted Budget General | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| **Resources Available:** | 1,131,987 | 1,137,212 | 770,690 |
| Expenditures: | | | |
| General Government | 60,979 | 61,000 | 68,000 |
| Police Department | 322,707 | 340,858 | 357,858 |
| Public Works | 85,088 | 100,000 | 110,000 |
| Fire Department | 35,149 | 40,000 | 44,000 |
| Parks and Recreation | 20,833 | 23,500 | 26,000 |
| Swimming Pool | 55,792 | 43,500 | 46,500 |
| Other | 15,096 | 53,500 | 82,000 |
| Employee Benefits | 9,334 | 11,700 | 21,700 |
| Sub-Total detail page | 604,978 | 674,058 | 756,058 |
| Transfer Out - Electrical Improvement Fund | 158,397 | 160,000 | 165,000 |
| Transfer Out - Swimming Pool Fund | 158,397 | 160,000 | 165,000 |
| Budget Credit | -8,539 | 0 | 0 |
| Cash Forward (2024 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **913,233** | **994,058** | **1,086,058** |
| Unencumbered Cash Balance Dec 31 | 218,754 | 143,154 | xxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 916,769 | 1,032,958 | 1,086,058 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,086,058 |
| | | Tax Required | 315,368 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 315,368 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Stafford 2024

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Expenditures: | | | |
| General Government | | | |
| Salaries | 27,252 | 28,000 | 30,000 |
| Employee Benefits | 2,085 | 2,500 | 2,500 |
| Contractual | 5,852 | 15,000 | 20,000 |
| Commodities | 24,412 | 9,500 | 9,500 |
| Capital Outlay | 1,200 | 5,000 | 5,000 |
| Animal Control | 178 | 1,000 | 1,000 |
| Total | **60,979** | **61,000** | **68,000** |
| Police Department | | | |
| Salaries | 188,507 | 200,000 | 205,000 |
| Health Insurance | 42,472 | 50,000 | 55,000 |
| Employee Benefits | 24,955 | 30,000 | 32,000 |
| Contractual | 25,010 | 17,500 | 17,500 |
| Commodities | 35,405 | 35,000 | 40,000 |
| Lease Purchase Payments - Vehicle | 6,358 | 6,358 | 6,358 |
| Dispatching | 0 | 2,000 | 2,000 |
| Total | **322,707** | **340,858** | **357,858** |
| Public Works | | | |
| Salaries | 36,743 | 40,000 | 45,000 |
| Health Insurance | 18,396 | 20,000 | 22,000 |
| Employee Benefits | 5,461 | 6,000 | 6,500 |
| Contractual | 16,362 | 15,000 | 15,000 |
| Commodities | 7,842 | 10,000 | 10,000 |
| Capital Outlay | 284 | 6,500 | 6,500 |
| Insect Control | 0 | 2,500 | 5,000 |
| Total | **85,088** | **100,000** | **110,000** |
| Fire Department | | | |
| Salaries | 15,425 | 18,000 | 18,000 |
| Employee Benefits | 1,180 | 1,500 | 1,500 |
| Contractual | 11,988 | 12,000 | 16,000 |
| Commodities | 6,095 | 5,000 | 5,000 |
| Capital Outlay | 461 | 3,500 | 3,500 |
| Total | **35,149** | **40,000** | **44,000** |
| Parks and Recreation | | | |
| Contractual | 14,035 | 13,500 | 13,500 |
| Commodities | 4,111 | 5,000 | 7,500 |
| Capital Outlay | 2,687 | 5,000 | 5,000 |
| Total | **20,833** | **23,500** | **26,000** |
| Swimming Pool | | | |
| Salaries | 24,935 | 29,000 | 29,000 |
| Employee Benefits | 1,908 | 2,000 | 2,000 |
| Contractual | 10,091 | 5,000 | 8,000 |
| Commodities | 18,858 | 5,000 | 5,000 |
| Capital Outlay | 0 | 2,500 | 2,500 |
| Total | **55,792** | **43,500** | **46,500** |
| Other | | | |
| Building Maintenance | 11,486 | 7,000 | 7,000 |
| Demolition/House Costs | 2,760 | 38,000 | 50,000 |
| Library Supplement Appropriations | 0 | 3,500 | 5,000 |
| Capital Outlay | 850 | 5,000 | 20,000 |
| Total | **15,096** | **53,500** | **82,000** |
| Employee Benefits | | | |
| Unemployment Insurance | 1,335 | 1,700 | 1,700 |
| Employee Claims | 7,999 | 10,000 | 20,000 |
| Total | **9,334** | **11,700** | **21,700** |
| | | | |
| Page Total | **604,978** | **674,058** | **756,058** |

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

State of Kansas
City

City of Stafford 2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Library** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 20,551 | 20,418 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 212 | 500 | 500 |
| Motor Vehicle Tax | 4,030 | 3,340 | 3,043 |
| Recreational Vehicle Tax | 123 | 92 | 94 |
| 16/20M Vehicle Tax | 47 | 59 | 91 |
| Commercial Vehicle Tax | 0 | 197 | 104 |
| Watercraft Tax | 0 | 13 | 12 |
| Cash Reserve | 0 | 500 | 500 |
| Interest on Idle Funds | | 0 | 0 |
| Neighborhood Revitalization Rebate | -1,408 | -869 | -839 |
| Miscellaneous | | 0 | 0 |
| Does miscellaneous exceed 10% Total Re | | | |
| **Total Receipts** | **23,555** | **24,250** | **3,505** |
| **Resources Available:** | **23,555** | **24,250** | **3,505** |
| Expenditures: | | | |
| Appropriations to Library Board | 23,555 | 24,250 | 24,250 |
| Miscellaneous | | 0 | 0 |
| Does miscellaneous exceed 10% of Total | | | |
| **Total Expenditures** | **23,555** | **24,250** | **24,250** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount | 23,750 | 24,250 | 24,250 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 24,250 |
| | | Tax Required | 20,745 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 20,745 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Stafford 2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Fire Equipment Reserve** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 141,050 | 141,101 | 111,451 |
| Receipts: | | | |
| Ad Valorem Tax | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 28 | 250 | 250 |
| Motor Vehicle Tax | 0 | 0 | |
| Recreational Vehicle Tax | 0 | 0 | |
| 16/20M Vehicle Tax | 0 | 0 | |
| Commercial Vehicle Tax | 0 | 0 | |
| Watercraft Tax | 0 | 0 | |
| Interest on Idle Funds | 23 | 100 | 100 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Re | | | |
| **Total Receipts** | **51** | **350** | **350** |
| **Resources Available:** | 141,101 | 141,451 | 111,801 |
| Expenditures: | | | |
| Equipment and Maintenance | 0 | 30,000 | 111,801 |
| Cash Forward (2024 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Ex | | | |
| **Total Expenditures** | **0** | **30,000** | **111,801** |
| Unencumbered Cash Balance Dec 31 | 141,101 | 111,451 | xxxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount | 81,413 | 81,750 | 111,801 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 111,801 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 0 |

| Adopted Budget **Airport** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 59,274 | 52,401 | 43,351 |
| Receipts: | | | |
| Ad Valorem Tax | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 0 | 0 | 0 |
| Motor Vehicle Tax | 0 | 0 | |
| Recreational Vehicle Tax | 0 | 0 | |
| 16/20M Vehicle Tax | 0 | 0 | |
| Commercial Vehicle Tax | 0 | 0 | |
| Watercraft Tax | 0 | 0 | |
| Sale of Crops and Hanger Rental | 8,015 | 7,000 | 7,000 |
| Interest on Idle Funds | 0 | 150 | 150 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | | 0 | 0 |
| Does miscellaneous exceed 10% Total Re | | | |
| **Total Receipts** | **8,015** | **7,150** | **7,150** |
| **Resources Available:** | **67,289** | **59,551** | **50,501** |
| Expenditures: | | | |
| Contractual | 5,941 | 4,200 | 6,000 |
| Commodities | 6,092 | 2,000 | 6,000 |
| Capital Outlay | 2,855 | 10,000 | 38,501 |
| Cash Forward (2024 column) | | 0 | 0 |
| Miscellaneous | | 0 | 0 |
| Does miscellaneous exceed 10% Total Ex | | | |
| **Total Expenditures** | **14,888** | **16,200** | **50,501** |
| Unencumbered Cash Balance Dec 31 | 52,401 | 43,351 | xxxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount | 50,839 | 53,574 | 50,501 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 50,501 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 0 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Stafford

2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Highway** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 48,050 | 63,129 | 88,999 |
| Receipts: | | | |
| State of Kansas Gas Tax | 25,101 | 25,870 | 25,680 |
| County Transfers Gas | 0 | 0 | 0 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Re | | | |
| **Total Receipts** | **25,101** | **25,870** | **25,680** |
| **Resources Available:** | **73,151** | **88,999** | **114,679** |
| Expenditures: | | | |
| Commodities | 10,022 | 0 | 114,679 |
| Cash Forward (2024 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Ex | | | |
| **Total Expenditures** | **10,022** | **0** | **114,679** |
| Unencumbered Cash Balance Dec 31 | 63,129 | 88,999 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 52,516 | 60,430 | 114,679 |

Adopted Budget

| **Special Parks and Recreation** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,453 | 3,236 | 1,312 |
| Receipts: | | | |
| Local Alcohol Liquor Tax | 783 | 1,000 | 1,000 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Re | | | |
| **Total Receipts** | **783** | **1,000** | **1,000** |
| **Resources Available:** | **3,236** | **4,236** | **2,312** |
| Expenditures: | | | |
| Contractual Services | 0 | 250 | 250 |
| Commodities | 0 | 250 | 250 |
| Capital Outlay | 0 | 2,424 | 1,812 |
| Cash Forward (2024 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Ex | | | |
| **Total Expenditures** | **0** | **2,924** | **2,312** |
| Unencumbered Cash Balance Dec 31 | 3,236 | 1,312 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 1,453 | 3,953 | 2,312 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Stafford

2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Capital Improvement** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 91,240 | 136,479 | 123,479 |
| Receipts: | | | |
| User Fees | 20,239 | 22,000 | 22,000 |
| Transfer In - Water & Light Fund | 25,000 | 15,000 | 15,000 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Re | | | |
| **Total Receipts** | **45,239** | **37,000** | **37,000** |
| **Resources Available:** | **136,479** | **173,479** | **160,479** |
| Expenditures: | | | |
| Capital Outlay | 0 | 50,000 | 160,479 |
| Cash Forward (2024 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Ex | | | |
| **Total Expenditures** | **0** | **50,000** | **160,479** |
| Unencumbered Cash Balance Dec 31 | 136,479 | 123,479 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 180,198 | 210,240 | 160,479 |

Adopted Budget

| **Trash** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 43,987 | 61,558 | 59,058 |
| Receipts: | | | |
| Trash Collections | 168,452 | 170,000 | 170,000 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Re | | | |
| **Total Receipts** | **168,452** | **170,000** | **170,000** |
| **Resources Available:** | **212,439** | **231,558** | **229,058** |
| Expenditures: | | | |
| Contractual Services | 143,381 | 165,000 | 175,000 |
| Transfers Out - General | 5,000 | 5,000 | 5,000 |
| Transfers Out - Ritz Theatre | 2,500 | 2,500 | 2,500 |
| Cash Forward (2024 column) | 0 | 0 | 46,558 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Ex | | | |
| **Total Expenditures** | **150,881** | **172,500** | **229,058** |
| Unencumbered Cash Balance Dec 31 | 61,558 | 59,058 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 177,391 | 181,487 | 229,058 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Stafford 2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Sewer Service** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 115,065 | 95,464 | 81,064 |
| Receipts: | | | |
| User Fees | 103,882 | 105,000 | 105,000 |
| Reimbursements | 0 | 100 | 100 |
| Interest on Idle Funds | 0 | 1,500 | 1,500 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Re | | | |
| **Total Receipts** | **103,882** | **106,600** | **106,600** |
| **Resources Available:** | **218,947** | **202,064** | **187,664** |
| Expenditures: | | | |
| Contractual | 0 | 1,000 | 1,000 |
| Commodities | 10,828 | 30,000 | 30,000 |
| Capital Outlay | 0 | 0 | 51,664 |
| Sewer Improvements | 0 | 5,000 | 5,000 |
| Transfers Out - Sewer Reserve | 17,655 | 15,000 | 15,000 |
| Transfers Out - Ritz Theatre | 20,000 | 20,000 | 10,000 |
| Transfers Out - General | 75,000 | 50,000 | 75,000 |
| Cash Forward (2024 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **123,483** | **121,000** | **187,664** |
| Unencumbered Cash Balance Dec 31 | 95,464 | 81,064 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 181,173 | 182,265 | 187,664 |

Adopted Budget

| **Ritz Theatre** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 5,810 | 18,605 | 17,355 |
| Receipts: | | | |
| Sales | 25,966 | 22,500 | 22,500 |
| Donations | 1,395 | 500 | 500 |
| Transfers In - Trash Fund | 2,500 | 2,500 | 2,500 |
| Transfers In - Sewer Fund | 20,000 | 20,000 | 10,000 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 500 | 500 |
| Does miscellaneous exceed 10% Total Re | | | |
| **Total Receipts** | **49,861** | **46,000** | **36,000** |
| **Resources Available:** | **55,671** | **64,605** | **53,355** |
| Expenditures: | | | |
| Personal Services | 11,751 | 18,000 | 21,500 |
| Employee Benefits | 899 | 1,250 | 1,250 |
| Contractual | 12,867 | 12,000 | 12,000 |
| Commodities | 11,215 | 14,000 | 14,000 |
| Capital Outlay | 334 | 2,000 | 4,605 |
| Cash Forward (2024 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **37,066** | **47,250** | **53,355** |
| Unencumbered Cash Balance Dec 31 | 18,605 | 17,355 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 45,882 | 53,310 | 53,355 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Community Education** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 8,258 | 15,421 | 15,421 |
| Receipts: | | | |
| Donations | 10,521 | 0 | 0 |
| Budget Credit | -3,358 | 0 | 0 |
| Fees | 0 | 0 | 5,000 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Re | | | |
| **Total Receipts** | **7,163** | **0** | **5,000** |
| **Resources Available:** | **15,421** | **15,421** | **20,421** |
| Expenditures: | | | |
| Donations | 1,712 | 0 | 0 |
| Contractual Services | 1,646 | 0 | 20,421 |
| Budget Credit | -3,358 | 0 | 0 |
| Cash Forward (2024 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Ex | | | |
| **Total Expenditures** | **0** | **0** | **20,421** |
| Unencumbered Cash Balance Dec 31 | 15,421 | 15,421 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 0 | 0 | 20,421 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Water and Light** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 289,239 | 257,437 | 207,911 |
| Receipts: | | | |
| Sales to Consumers | 1,613,611 | 1,600,000 | 1,600,000 |
| Penalties | 16,042 | 18,000 | 18,000 |
| Sales Tax | 56,555 | 50,000 | 50,000 |
| Connection Fees | 7,956 | 5,000 | 5,000 |
| Other Reimbursements | 37,888 | 1,000 | 1,000 |
| Bond Proceeds | 1,008,496 | 0 | 0 |
| Interest on Idle Funds | 3,884 | 10,000 | 10,000 |
| Transfers In | 25,000 | 0 | 0 |
| Budget Credit | (1,008,496) | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Re | | | |
| **Total Receipts** | **1,760,936** | **1,684,000** | **1,684,000** |
| **Resources Available:** | **2,050,175** | **1,941,437** | **1,891,911** |
| Expenditures: | | | |
| Production | 804,690 | 777,500 | 844,500 |
| Transmission & Distribution - Electric | 168,658 | 180,000 | 190,000 |
| Transmission & Distribution - Water | 136,039 | 147,000 | 157,000 |
| Transmission & Distribution - Combined | 104,455 | 78,500 | 81,500 |
| General & Administrative | 264,197 | 275,429 | 291,500 |
| Non-Operating & Capital Expenses | 1,199,721 | 200,097 | 232,411 |
| Transfer Out - General Fund | 30,000 | 15,000 | 15,000 |
| Transfer Out - Capital Improvement Fund | 25,000 | 15,000 | 15,000 |
| Transfer Out - Equipment Reserve Fund | 25,000 | 15,000 | 15,000 |
| Transfer Out - Power Plant Reserve Fund | 21,991 | 15,000 | 25,000 |
| Transfer Out - Water Reserve Fund | 21,483 | 15,000 | 25,000 |
| Budget Credit | (1,008,496) | 0 | 0 |
| Cash Forward (2024 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Ex | | | |
| **Total Expenditures** | **1,792,738** | **1,733,526** | **1,891,911** |
| Unencumbered Cash Balance Dec 31 | 257,437 | 207,911 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 1,937,544 | 1,912,834 | 1,891,911 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Stafford

2024

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Expenditures: | | | |
| Production | | | |
| Salaries | 94,118 | 120,000 | 130,000 |
| Health Insurance | 25,568 | 30,000 | 40,000 |
| Employee Benefits | 15,761 | 20,000 | 30,000 |
| Miscellaneous - Contractual | 8,356 | 6,000 | 6,000 |
| Insurance | 67,391 | 68,000 | 70,000 |
| Purchased Power | 547,879 | 470,000 | 470,000 |
| Natural Gas | 1,852 | 1,500 | 1,500 |
| Supplies and Repairs | 29,020 | 40,000 | 75,000 |
| Operating Services | 10,471 | 11,500 | 11,500 |
| Building and Fixed Equipment | 1,011 | 3,000 | 3,000 |
| Engine Repairs | 0 | 2,500 | 2,500 |
| Commodities | 3,263 | 5,000 | 5,000 |
| Total | **804,690** | **777,500** | **844,500** |
| Transmission & Distribution - Electric | | | |
| Salaries | 48,829 | 53,000 | 60,000 |
| Health Insurance | 0 | 15,000 | 15,000 |
| Employee Benefits | 19,611 | 22,000 | 25,000 |
| Insurance | 49,605 | 50,000 | 50,000 |
| Electric Supplies and Repairs | 50,613 | 40,000 | 40,000 |
| Total | **168,658** | **180,000** | **190,000** |
| Transmission & Distribution - Water | | | |
| Salaries | 120,111 | 122,000 | 125,000 |
| Employee Benefits | 8,048 | 15,000 | 17,000 |
| Water Supplies and Repairs | 7,880 | 10,000 | 15,000 |
| Total | **136,039** | **147,000** | **157,000** |
| Transmission & Distribution- Combined | | | |
| Insurance and Bonds | 18,499 | 19,500 | 21,000 |
| Vehicle Expense | 4,434 | 5,500 | 5,500 |
| Miscellaneous Equipment | 2,028 | 3,500 | 5,000 |
| Gasoline | 44,998 | 25,000 | 25,000 |
| Shop Expense | 9,134 | 10,000 | 10,000 |
| Uniform Expense and Other | 25,362 | 15,000 | 15,000 |
| Total | **104,455** | **78,500** | **81,500** |
| General & Admininstrative | | | |
| Salaries | 127,207 | 130,000 | 132,000 |
| Health Insurance | 30,922 | 35,000 | 40,000 |
| Employee Benefits | 20,472 | 25,500 | 25,500 |
| Utilities and Telephone | 2,435 | 4,000 | 4,000 |
| Printing and Supplies | 3,793 | 2,500 | 2,500 |
| Postage and Freight | 9,175 | 12,000 | 15,000 |
| Insurance and Bonds | 18,499 | 19,000 | 21,000 |
| Training, Seminars, Dues, Etc. | 5,057 | 5,500 | 5,500 |
| Professional Service | 17,375 | 18,000 | 18,500 |
| Miscellaneous- Contractual | 20,154 | 16,429 | 20,000 |
| Miscellaneouse- Commodities | 9,108 | 7,500 | 7,500 |
| Total | **264,197** | **275,429** | **291,500** |
| Non-Operating & Capital Expenses | | | |
| Bond Payment | 1,065,000 | 65,000 | 75,000 |
| Bond Interest Payment | 16,965 | 38,125 | 29,458 |
| Bond Issuance Costs | 37,186 | 0 | 0 |
| Sales and Use Tax | 58,298 | 50,000 | 50,000 |
| Water Resources Tax | 2,386 | 2,750 | 2,750 |
| Community Development & Promotion | 1,765 | 8,000 | 11,000 |
| Office Equipment and Systems | 4,251 | 5,000 | 5,000 |
| Building and Maintenance | 275 | 1,019 | 5,000 |
| Equipment | 8,120 | 24,203 | 24,203 |
| Water Tower Maintenance and Repair | 5,475 | 6,000 | 10,000 |
| Capital Improvements | 0 | 0 | 20,000 |
| Total | **1,199,721** | **200,097** | **232,411** |
| Page Total | **2,677,760** | **1,658,526** | **1,796,911** |

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

City of Stafford

## NON-BUDGETED FUNDS (A)

*(Only the actual budget year for 2022 is reported)*

2024

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Equipment Reserve** | | **Land Bank M.I.H Grant** | | **City Attorney Diversion** | | **Power Plant Reserve** | | **Electrical and Streets Imp** | | |
| Unencumbered Cash Balance | 54,080 | Unencumbered Cash Balance | 20,353 | Unencumbered Cash Balance | 3,231 | Unencumbered Cash Balance | 131,554 | Unencumbered Cash Balance | 531,860 | Total 741,078 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfers In | 25,000 | Reimbursemen | 20,353 | Interest | 2 | Transfers In | 21,991 | Transfers In | 158,397 | |
| Interest | 250 | | | Diversion Fees | 3,100 | | | | | |
| Total Receipts | 25,250 | Total Receipts | 20353 | Total Receipts | 3102 | Total Receipts | 21991 | Total Receipts | 158397 | 229,093 |
| Resources Ava | 79,330 | Resources Ava | 40,706 | Resources Ava | 6,333 | Resources Ava | 153,545 | Resources Ava | 690,257 | 970,171 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | | | | | Capital Outlay | 102,604 | |
| Total Expenditu | 0 | Total Expenditu | 0 | Total Expenditu | 0 | Total Expenditu | 0 | Total Expenditu | 102,604 | 102,604 |
| Cash Balance | 79,330 | Cash Balance | 40,706 | Cash Balance | 6,333 | Cash Balance | 153,545 | Cash Balance | 587,653 | **867,567** ** |
| | | | | | | | | | | **867,567** ** |

**Note: These two block figures should agree.

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Stafford

## NON-BUDGETED FUNDS (B)

*(Only the actual budget year for 2022 is reported)*

2024

Non-Budgeted Funds-B

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Swimming Pool** | | **Equipment Reserve Deprec** | | **Bond Reserve** | | **Water Reserve** | | **Sewer Reserve** | | |
| Unencumbered Cash Balance | 226,866 | Unencumbered Cash Balance | 25,000 | Unencumbered Cash Balance | 128,690 | Unencumbered Cash Balance | 3,566 | Unencumbered Cash Balance | 229,365 | Total 613,487 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfers In | 158,397 | | | | | Transfers In | 21,483 | Transfers In | 17,655 | |
| Total Receipts | 158,397 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 21483 | Total Receipts | 17655 | 197,535 |
| Resources Ava | 385,263 | Resources Ava | 25,000 | Resources Ava | 128,690 | Resources Ava | 25,049 | Resources Ava | 247,020 | 811,022 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Rent to Stafford | 88,300 | Transfers Out | 25,000 | Bond Principal | 128,690 | | | | | |
| Total Expenditu | 88,300 | Total Expenditu | 25,000 | Total Expenditu | 128,690 | Total Expenditu | 0 | Total Expenditu | 0 | 241,990 |
| Cash Balance | 296,963 | Cash Balance | 0 | Cash Balance | 0 | Cash Balance | 25,049 | Cash Balance | 247,020 | **569,032** ** |
| | | | | | | | | | | **569,032** ** |

** Note: These two block figures should agree.

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

City of Stafford

## NON-BUDGETED FUNDS (C)

*(Only the actual budget year for 2022 is reported)*

2024

Non-Budgeted Funds-C

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Covid-19 Federal Grant** | | 0 | | 0 | | | | | | |
| Unencumbered Cash Balance Dec | 72,413 | Unencumbered Cash Balance Dec 31 | | Unencumbered Cash Balance Dec 31 | | Unencumbered Cash Balance Dec 31 | | Unencumbered Cash Balance Dec 31 | | Total 72,413 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Federal Aid | 72,413 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 72,413 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 72,413 |
| Resources Availab | 144,826 | Resources Ava | 0 | Resources Ava | 0 | Resources Ava | 0 | Resources Ava | 0 | 144,826 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Grant Distributions | 11,450 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 11,450 | Total Expenditu | 0 | Total Expenditu | 0 | Total Expenditu | 0 | Total Expenditu | 0 | 11,450 |
| Cash Balance Dec | 133,376 | Cash Balance D | 0 | Cash Balance D | 0 | Cash Balance D | 0 | Cash Balance D | 0 | **133,376** ** |
| | | | | | | | | | | **133,376** ** |

** Note: These two block figures should agree.

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

# Non-Budgeted Funds - Cities

**K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund.** The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

**K.S.A. 12-1,117. Equipment reserve fund.** Cities may create an equipment reserve fund to finance the acquisition of equipment.

**K.S.A. 12-1,118. Capital improvement fund.** Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

**K.S.A. 12-631p. Sewerage system reserve fund.** The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

**K.S.A. 12-6a13. Special improvement funds.** Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

**K.S.A. 12-6a16. Separate special improvement funds.** Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

**K.S.A. 12-1663. Federal grants (e.g. FEMA).** Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

**K.S.A. 12-1674. Special services fund.** Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

**K.S.A. 12-16,102. Employee benefits trust funds.** For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

**K.S.A. 12-16,111. State loans and grants.** State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

**K.S.A. 12-17,118. Neighborhood revitalization fund.** After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

**K.S.A. 12-2615. Risk management reserve fund.** The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

**K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000).** Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

**K.S.A. 13-14b12. Hospital special improvement fund.** Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

**K.S.A. 14-2004. Park land acquisition fund (commission-manager cities).** Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

**K.S.A. 44-505f. Workers' compensation reserve fund.** Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

**K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund.** Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

**K.S.A. 68-590. Special highway improvement fund.** Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

**K.S.A. 75-6110. Special liability expense fund.** Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

**K.S.A. 79-1808. Special assessment fund.** Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

**K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000).** Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

**K.S.A. 79-2925. Budgets exempt from the state budget law.** Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

## 2024 Neighborhood Revitalization Rebate

| Budgeted Funds for 2024 | 2023 Ad Valorem before Rebate** | 2023 Mil Rate before Rebate | Estimate 2024 NR Rebate |
|---|---|---|---|
| General | 302,609 | 59.817 | 12,759 |
| Library | 19,906 | 3.935 | 839 |
| Fire Equipment Reserve | | | 0 |
| Airport | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 322,515 | 63.751 | 13,598 |

2023 July 1 Valuation: 5,058,945

Valuation Factor: 5,058.945

Neighborhood Revitalization Subj to Rebate: 213,297

Neighborhood Revitalization factor: 213.297

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

PROOF OF PUBLICATION

COURT NO._____

# STATE OF KANSAS, STAFFORD COUNTY, S.S.

David Green, of lawful age, being duly sworn upon oath states that he is the publisher of

**THE STAFFORD COURIER**

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice:
THAT said paper was entered as second class mail matter at the post office of its publication;
THAT said paper has a general circulation on a daily, or weekly, or monthly, or yearly basis in
STAFFORD County, Kansas, and is
NOT a trade, religious or fraternal publication and has been published in
STAFFORD County, KansasTHE ATTACHED was published on the following dates in a regular issue of saidnewspaper:

First Publication 8-2 ,20 23

Second Publication ,20

Third Publication ,20

Fourth Publication ,20

Fifth Publication .20

Sixth Publication ,20

| | |
|---|---|
| Publication Fee | $ |
| Affidavit, Notary's Fee | $ |
| Additional Copies ___@___ | $ |
| Total Publication Fee | $ |

Witness my hand this 2 day of August ,20 23

(Sign)_____

SUBSCRIBED AND SWORN TO before this _____day of

_____, 20_____

_____
(Notary Public)

My commission expires _____

STATE OF KANSAS NOTARY PUBLIC

VALERIE D. GREEN
My Appointment Expires
February 9, 2026

(Published In The Stafford Courier, Wednesday, August 2, 2023)1t

2024

**NOTICE OF BUDGET HEARING**

The governing body of
**City of Stafford**
will meet on August 14th, 2023 at 6:50 p.m. at City Hall 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 and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2022 | | Current Year Estimate for 2023 | | Proposed Budget for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 913,233 | 70.541 | 994,058 | 65.656 | 1,086,058 | 315,368 | 62.339 |
| Library | 23,555 | 4.964 | 24,250 | 4.248 | 24,250 | 20,745 | 4.101 |
| Fire Equipment Reserve | | | 30,000 | | 111,801 | | |
| Airport | 14,888 | | 16,200 | | 50,501 | | |
| | | | | | | | |
| Special Highway | 10,022 | | | | 114,679 | | |
| Special Parks and Recreatic | | | 2,924 | | 2,312 | | |
| Capital Improvement | | | 50,000 | | 160,479 | | |
| Trash | 150,881 | | 172,500 | | 229,058 | | |
| Sewer Service | 123,483 | | 121,000 | | 187,864 | | |
| Ritz Theatre | 37,066 | | 47,250 | | 53,356 | | |
| Water and Light | 1,792,738 | | 1,733,526 | | 1,891,911 | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 102,604 | | | | | | |
| Non-Budgeted Funds-B | 241,990 | | | | | | |
| Non-Budgeted Funds-C | 11,450 | | | | | | |
| Totals | 3,421,910 | 75.505 | 3,191,708 | 69.902 | 3,912,068 | 336,113 | 66.440 |
| | | | | | | *Revenue Neutral Rate** | 66.447 |
| Less: Transfers | 560,423 | | 487,500 | | 532,500 | | |
| Net Expenditure | 2,861,487 | | 2,704,208 | | 3,379,568 | | |
| Total Tax Levied | 310,650 | | 336,141 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 4,114,303 | | 4,808,769 | | 5,058,945 | | |
| Outstanding Indebtedness, January 1, | 2021 | | 2022 | | 2023 | | |
| G.O. Bonds | 0 | | 0 | | 0 | | |
| Revenue Bonds | 1,225,000 | | 1,165,000 | | 1,005,000 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 1,350,000 | | 1,336,788 | | 1,374,400 | | |
| Total | 2,575,000 | | 2,501,788 | | 2,379,400 | | |

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

Jami Downing
Official Title: City Administrator