State of Kansas
City

2023

CERTIFICATE

To the Clerk of Trego County, State of Kansas
We, the undersigned, Governing Body of
City of WaKeeney
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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	1,603,080	668,654	47.864
Debt Service	10-113	9			
Library	12-1220	9	99,600	79,279	5.675
Industrial Development	79-4001	10	91,000	22,103	1.582
		10			
Special Highway		11	60,000		
Special Parks		11	9,000		
Sewer & Water		13	644,524		
Refuse & Recyling		13	292,259		
Principle & Interest - Utility Debt		14	174,625		
Local Drug Foreiture		14	50,000		
Travel & Tourism		15	126,400		
General Transportation Bus		16	43,500		
GT Bus - Out-of-Town		17	75,650		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Totals		xxxxxx	3,269,638	770,036	55.121
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		20			
RNR Hearing Notice					13,969,737
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 54.496

Attest: October 12 2022
Dori Augustine
County Clerk

Governing Body

City of WaKeeney

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	646,601	84,228	2,765	1,282	7,084	487
Debt Service						
Library	89,567	11,667	383	178	981	68
Industrial Development	25,156	3,277	108	50	276	19
TOTAL	761,324	99,172	3,256	1,510	8,341	574

County Treas Motor Vehicle Estimate 99,172
County Treas Recreational Vehicle Estimate 3,256
County Treas 16/20M Vehicle Estimate 1,510
County Treas Commercial Vehicle Tax Estimate 8,341
County Treas Watercraft Tax Estimate 574

Motor Vehicle Factor 0.13026
Recreational Vehicle Factor 0.00428
16/20M Vehicle Factor 0.00198
Commercial Vehicle Factor 0.01096
Watercraft Factor 0.00075

City of WaKeeney 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Capital Improvement Reserve	10,000	10,000	80,000	12-1,118
General	Equipment Reserve	10,000	10,000	80,000	12-1,117
General	Group Health Insurance Reserve	17,031	20,000	25,000	Ordinance
Sewer & Water	Group Health Insurance Reserve	6,126	7,000	6,000	Ordinance
Sewer & Water	Utility Depreciation Reserve	70,000	20,000	70,000	12-825d
Sewer & Water	Principle & Interest - Utility Debt	174,624	174,624	174,624	Ordinance
General Transportation Bus	Group Health Insurance Reserve	875	0	0	Ordinance
Library	Library Capital Outlay	5,000	5,000	5,000	12-1,118
Refuse & Recycling	General	0	0	30,000	12-825d
Travel & Tourism	Travel & Tourism Capital Outlay	0	4,000	5,000	Ordinance
	Totals	293,656	250,624	475,624	
	Adjustments*				
	Adjusted Totals	293,656	250,624	475,624	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of WaKeeney

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due Interest	Date Due Principal	Amount Due 2022 Interest	Amount Due 2022 Principal	Amount Due 2023 Interest	Amount Due 2023 Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KS Water Pollution Control Loan F	1/16/2007	9/2/2028	2.51	2,764,283	891,880	3/1 & 9/1	3/1 & 9/1	25,205	149,420	21,431	153,194
Total Other					**891,880**			**25,205**	**149,420**	**21,431**	**153,194**
Total Indebtedness					**891,880**			**25,205**	**149,420**	**21,431**	**153,194**

City of WaKeeney

2023

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, 2022	Payments Due 2022	Payments Due 2023
None							
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: 2023

Library found in: City of WaKeeney
Trego 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 2022	Proposed Year 2023
Ad Valorem Tax	$88,671	$79,279
Delinquent Tax	$0	$0
Motor Vehicle Tax	$10,000	$11,667
Recreational Vehicle Tax	$400	$383
16/20M Vehicle Tax	$0	$178
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$99,071	$91,507
Difference in Total Taxes:	($7,564)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$13,312,640	$13,970,037
Did Assessed Valuation Decrease?	No	
Levy Rate	6.728	5.675
Difference in Levy Rate:	(1.053)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Not Qualify**

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

City of WaKeeney 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	166,231	173,045	147,600
Receipts:			
Ad Valorem Tax	638,973	640,135	xxxxxxxxxxxxxxxx
Delinquent Tax	6,012	0	0
Motor Vehicle Tax	90,717	85,000	84,228
Recreational Vehicle Tax	2,767	2,000	2,765
16/20M Vehicle Tax	0	1,000	1,282
Commercial Vehicle Tax	6,990	7,000	7,084
Watercraft Tax	0	0	487
Local Alcoholic Liquor	4,356	5,000	5,000
Local Sales Tax	353,453	400,000	410,000
Licenses & Permits			
Utility Franchise Fees	129,776	120,000	125,000
Beverage & Other Permits	6,978	3,000	5,000
Charges for Services			
Swimming Pool Receipts	14,350	14,000	15,000
Cemetery - Lots & Services	4,080	3,000	5,000
Fines & Fees			
Municipal Court	48,529	50,000	40,000
Muni Court - Diverson	11,530	8,000	8,000
Bail Bonds	3,750	4,000	4,000
Grants	0	0	0
Transfers in From:			
Refuse & Recycling Utility	0	0	30,000
Rental Income - Barclay Office	14,800	15,600	15,600
Interest on Idle Funds	3,666	6,000	10,000
Neighborhood Revitalization Rebate			0
Miscellaneous	20,310	25,000	25,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,361,037**	**1,388,735**	**793,446**
Resources Available:	**1,527,268**	**1,561,780**	**941,046**

City of WaKeeney

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	1,527,268	1,561,780	941,046
Expenditures:			
General Administration			
Salaries & Wages	356,337	370,000	375,000
Employee Group Insurance	38,573	39,000	41,000
Utilities & Street Lights	70,442	70,000	72,000
Services, Supplies, & Maintenance	79,770	75,000	85,000
Vehicle Fuel	17,592	18,000	22,000
Dues & Subscriptions	5,834	5,000	5,000
Insurance	70,854	76,000	76,000
Miscellaneous	2,166	4,000	5,000
Training & Travel	3,671	5,000	7,000
Swimming Pool Expense	12,464	15,000	16,000
Property Taxes	148	0	0
Refund Bail Bonds	3,240	4,000	4,000
General - Public Safety			
Salaries & Wages	239,303	240,000	250,000
Employee Group Insurance	23,798	30,000	33,000
Services, Supplies, & Maintenance	14,306	17,000	23,000
Telephone & Computer Server	6,918	12,000	12,000
Vehicle Fuel	9,501	12,000	13,000
Vehicle Repairs	4,319	15,000	15,000
Dues & Subscriptions	95	100	1,000
Training & Travel	5,420	8,000	8,000
Law Enforcement Fees	46,800	46,800	46,800
Miscellaneous	266	500	1,000
Fire Department - Annual Budget	42,757	46,780	46,780
General - Employee Benefits			
Employer's Social Security	46,591	48,000	50,000
Employer's KPERS	48,389	55,000	52,000
Kansas Unemployment Tax	970	10,500	1,000
Worker's Compensation Insurance	26,211	35,000	36,000
Appropriations To:			
Senior Companions / Foster Grandparen	2,000	0	2,000
General Transportation Bus	15,000	10,000	15,000
Christmas Greenery & Lights	4,080	5,000	5,000
Trego County Airport	2,500	2,500	2,500
Miscellaneous Appropriations	6,000	6,000	7,000
Capital Outlay			
Street Maintenance	95,725	85,000	85,000
Parks Capital Outlay	15,152	10,000	10,000
Transfer to Other Funds			
Capital Improvement Reserve	10,000	10,000	80,000
Equipment Reserve	10,000	10,000	80,000
Group Health Insurance Reserve	17,031	18,000	20,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,354,223**	**1,414,180**	**1,603,080**
Unencumbered Cash Balance Dec 31	173,045	147,600	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	1,532,530	1,552,880	1,603,080
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,603,080
		Tax Required	662,034
	Delinquent Comp Rate:	1.0%	6,620
		Amount of 2022 Ad Valorem Tax	668,654

CPA Summary

City of WaKeeney 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	6,641	6,641	6,641
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**6,641**	**6,641**	**6,641**
Expenditures:			
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	6,641	6,641	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	17,551	2,608	7,529
Receipts:			
Ad Valorem Tax	49,308	88,671	xxxxxxxxxxxxxxxx
Delinquent Tax	612	0	0
Motor Vehicle Tax	10,286	10,000	11,667
Recreational Vehicle Tax	478	400	383
16/20M Vehicle Tax	0	0	178
Commercial Vehicle Tax	650	650	981
Watercraft Tax	0	0	68
Fines & Fees	628	0	0
Memorial Donations	30	0	0
Federal Aid - ARPA	17,559	0	0
Grants	1,240	0	0
State Aide	501	0	0
Interest on Idle Funds	91	100	100
Neighborhood Revitalization Rebate			
Miscellaneous	228	0	200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**81,611**	**99,821**	**13,577**
Resources Available:	**99,162**	**102,429**	**21,106**
Expenditures:			
Salaries & Wages	51,271	54,000	58,500
Employer's Social Security	3,880	4,100	4,600
Employer's KPERS	3,627	4,000	4,700
Telephone	474	600	600
Services, Supplies, & Maintenance	2,695	3,000	2,500
Utilities	2,759	3,500	3,500
Furniture & Fixtures	335	500	500
Training, Travel & Dues	0	0	200
Building & Equipmentment Maintenance	0	0	1,000
Programming	1,313	1,500	1,700
Videos, Books, Periodicals, & Audio	5,037	14,000	10,000
Bibliographic Supplies	208	200	200
State Grant Expense	0	500	500
Insurance	0	0	300
Other Grant Expense	18,120	800	800
Technology & E Books	1,588	3,000	4,000
Transfer to Library Capital Outlay	5,000	5,000	5,000
Miscellaneous	247	200	1,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**96,554**	**94,900**	**99,600**
Unencumbered Cash Balance Dec 31	2,608	7,529	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	93,750	99,100	99,600
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	99,600
		Tax Required	78,494
	Delinquent Comp Rate:	1.0%	785
		Amount of 2022 Ad Valorem Tax	79,279

CPA Summary

City of WaKeeney 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	54,927	77,282	65,386
Receipts:			
Ad Valorem Tax	22,984	24,904	xxxxxxxxxxxxxxxx
Delinquent Tax	162	0	0
Motor Vehicle Tax	2,005	3,000	3,277
Recreational Vehicle Tax	88	100	108
16/20M Vehicle Tax	0	0	50
Commercial Vehicle Tax	111	100	276
Watercraft Tax	0	0	19
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**25,350**	**28,104**	**3,730**
Resources Available:	80,277	105,386	69,116
Expenditures:			
Economic & Community Development	2,995	40,000	91,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,995**	**40,000**	**91,000**
Unencumbered Cash Balance Dec 31	77,282	65,386	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	71,000	90,000	91,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	91,000
		Tax Required	21,884
	Delinquent Comp Rate:	1.0%	219
		Amount of 2022 Ad Valorem Tax	22,103

City of WaKeeney 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	7,068	12,179	10,950
Receipts:			
State of Kansas Gas Tax	50,830	48,300	49,050
		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**50,830**	**48,300**	**49,050**
Resources Available:	**57,898**	**60,479**	**60,000**
Expenditures:			
Street Maintenance	45,719	49,529	60,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**45,719**	**49,529**	**60,000**
Unencumbered Cash Balance Dec 31	12,179	10,950	0
2021/2022/2023 Budget Authority Amount	50,000	52,000	60,000

Adopted Budget

Special Parks	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,142	4,570	4,000
Receipts:			
Local Alcoholic Liquor Tax	4,356	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,356**	**5,000**	**5,000**
Resources Available:	**7,498**	**9,570**	**9,000**
Expenditures:			
Park Maintenance	2,928	5,570	9,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,928**	**5,570**	**9,000**
Unencumbered Cash Balance Dec 31	4,570	4,000	0
2021/2022/2023 Budget Authority Amount	6,500	6,000	9,000

CPA Summary

City of WaKeeney 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer & Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	81,843	74,517	89,163
Receipts:			
Water Receipts	280,995	270,000	270,000
Sewer Receipts	260,416	260,000	260,000
Install & Connect Fees	2,440	2,000	3,000
Late Charges	7,227	8,000	8,000
Tower Rent	8,554	8,000	8,000
Miscellaneous	6,157	6,000	7,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**565,789**	**554,000**	**556,000**
Resources Available:	**647,632**	**628,517**	**645,163**
Expenditures:			
Salaries & Wages	127,997	137,000	161,000
Employer's Social Security	9,668	10,500	12,300
Employer's KPERS	11,999	12,500	15,200
Employee Group Insurance	16,214	20,000	26,400
Utilities - Water	37,037	40,000	45,000
Utilities - Sewer	12,787	14,000	15,000
Services, Supplies, & Maintenance - Wate	62,762	60,000	60,000
Services, Supplies, & Maintenance - Sewe	15,924	12,000	20,000
Vehicle Fuel - Water	2,764	5,000	6,000
Vehicle Fuel - Sewer	3,847	4,000	6,000
Dues & Subscriptions	1,796	2,000	2,000
Training & Travel	60	1,000	3,000
Water Leases	9,293	9,730	10,500
Sales Tax	4,511	4,500	5,000
State Water Fees	5,142	5,000	5,500
Capital Outlay	0	0	0
Transfer to Principal & Interest - Utility De	174,624	174,624	174,624
Transfer to Utility Depreciation Reserve	70,000	20,000	70,000
Transfer to Group Health Insurance Reserv	6,126	7,000	6,000
Cash Forward (2023 column)			
Miscellaneous	564	500	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**573,115**	**539,354**	**644,524**
Unencumbered Cash Balance Dec 31	74,517	89,163	639
2021/2022/2023 Budget Authority Amoun	650,624	643,919	644,524

Adopted Budget

Refuse & Recyling	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	13,723	20,259	20,259
Receipts:			
Charges for Services	235,883	233,000	250,000
Sale of Recyclables	4,130	4,000	4,000
Compost Carts	14,587	14,000	18,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**254,600**	**251,000**	**272,000**
Resources Available:	**268,323**	**271,259**	**292,259**
Expenditures:			
Contractual Services - Refuse & Recycling	226,300	226,000	232,200
Contractual Services - Compost Carts	14,058	14,000	14,000
Services, Supplies, & Maintenance	5,038	7,000	10,000
Utilities	2,478	4,000	4,000
Training & Travel	190	0	0
Transfer to General	0	0	30,000
Capital Outlay			2,059
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**248,064**	**251,000**	**292,259**
Unencumbered Cash Balance Dec 31	20,259	20,259	0
2021/2022/2023 Budget Authority Amoun	259,114	262,723	292,259

CPA Summary

City of WaKeeney 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Principle & Interest - Utility Debt**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,145	1,144	1,143
Receipts:			
Transfer from Sewer & Water	174,624	174,624	174,624
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**174,624**	**174,624**	**174,624**
Resources Available:	**175,769**	**175,768**	**175,767**
Expenditures:			
Principal	145,739	149,420	153,194
Interest	28,886	25,205	21,431
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**174,625**	**174,625**	**174,625**
Unencumbered Cash Balance Dec 31	1,144	1,143	1,142
2021/2022/2023 Budget Authority Amount	174,625	174,625	174,625

Adopted Budget

Local Drug Foreiture	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	26,110	73,427	50,000
Receipts:			
Forfeiture Proceeds	49,597	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**49,597**	**0**	**0**
Resources Available:	**75,707**	**73,427**	**50,000**
Expenditures:			
Capital Outlay	2,280	23,427	50,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,280**	**23,427**	**50,000**
Unencumbered Cash Balance Dec 31	73,427	50,000	0
2021/2022/2023 Budget Authority Amount	21,000	30,000	50,000

CPA Summary

City of WaKeeney 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Travel & Tourism**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	143,074	152,069	159,439
Receipts:			
Guest Tax	73,411	90,000	90,000
Perimeter Lights	10	0	0
Special Projects	1,490	200	0
Christmas	675	500	0
Grants	0		0
Interest on Idle Funds	140	150	150
Miscellaneous	538	1,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**76,264**	**91,850**	**92,150**
Resources Available:	**219,338**	**243,919**	**251,589**
Expenditures:			
Office			
Salaries & Wages	15,674	20,000	23,000
Employer's Social Security	1,193	1,530	2,000
Employer's KPERS	312	0	2,000
Telephone	896	850	1,200
Supplies	252	3,000	3,000
Dues & Subscriptions	1,250	1,500	1,500
Web Site Maintenance	1,364	1,500	1,200
Training & Travel	3,087	6,000	6,000
Advertising			
Tourism Ads	8,793	10,000	17,000
Billboards	4,147	5,000	5,000
Brochures	1,359	1,600	2,000
Blogs	900	500	500
Sponsorships	0	0	5,000
Projects			
Annual Projects	650	5,000	5,000
Special & Misc. Projects	14,180	4,000	20,000
Christmas Greenery & Lights	5,835	8,000	8,000
Smoky Valley Scenic Byway	1,598	1,500	3,500
Transfer to Capital Outlay Fund	0	4,000	5,000
Capital Outlay	5,255	10,000	15,000
Cash Forward (2023 column)			
Miscellaneous	524	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**67,269**	**84,480**	**126,400**
Unencumbered Cash Balance Dec 31	152,069	159,439	125,189
2021/2022/2023 Budget Authority Amoun	99,788	99,750	126,400

CPA Summary

City of WaKeeney 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **General Transportation Bus**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	8,686	15,343	11,383
Receipts:			
Fares	7,493	7,500	7,500
State Reimbursement	23,171	15,000	15,000
Donations	0	0	0
City Appropriation	15,000	10,000	15,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**45,664**	**32,500**	**37,500**
Resources Available:	**54,350**	**47,843**	**48,883**
Expenditures:			
Salaries & Wages	19,742	23,000	25,000
Employer's Social Security	1,925	1,760	1,900
Employer's KPERS	1,833	1,600	0
Group Health Insurance	5,722	0	0
Advertising	824	900	1,000
Telephone	516	600	1,000
Services, Supplies, and Maintenance	4,641	5,000	10,000
Fuel	2,796	3,500	4,000
Training & Travel	45	100	500
Transfer to Group Health Insurance Reserv	875	0	0
Cash Forward (2023 column)			
Miscellaneous	88		100
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**39,007**	**36,460**	**43,500**
Unencumbered Cash Balance Dec 31	15,343	11,383	5,383
2021/2022/2023 Budget Authority Amount	62,465	40,800	43,500

CPA Summary

City of WaKeeney 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **GT Bus - Out-of-Town**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,748	12,531	10,681
Receipts:			
Fares	985	4,000	3,300
State Reimbursement	10,452	31,000	36,000
Donations	13,473	13,000	16,000
Trego County Allocation	0	5,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,910**	**53,000**	**65,300**
Resources Available:	**28,658**	**65,531**	**75,981**
Expenditures:			
Salaries & Wages	8,625	38,000	48,300
Employer's Social Security	660	2,900	4,000
Advertising	333	1,100	1,000
Vehicle Insurance	1,858	2,000	2,100
Fuel	1,326	4,500	12,000
Services, Supplies, and Maintenance	1,018	1,500	2,300
Storage	600	1,200	1,200
Telephone	198	1,100	1,100
Training & Travel	881	1,000	1,900
Dues	0	100	100
Driver Phyicals	0	0	900
Legal Fees	0	700	0
Cash Forward (2023 column)			
Miscellaneous	628	750	750
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,127**	**54,850**	**75,650**
Unencumbered Cash Balance Dec 31	12,531	10,681	331
2021/2022/2023 Budget Authority Amoun	0	54,850	75,650

See Tab A

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Risk Management Reserve		**Spena Donation Reserve**		**Spena Estate - Cemetery**		**Capital Improvement Re**		**Utility Depr Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	15,492	Cash Balance Jan 1	8,410	Cash Balance Jan 1	13,007	Cash Balance Jan 1	338,933	Cash Balance Jan 1	938,450	1,314,292
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	65			Interest	34	Transfer from General	10,000	Transfer from S&W	70,000	
						Interest	336			
Total Receipts	65	Total Receipts	0	Total Receipts	34	Total Receipts	10336	Total Receipts	70000	80,435
Resources Available:	15,557	Resources Available:	8,410	Resources Available:	13,041	Resources Available:	349,269	Resources Available:	1,008,450	1,394,727
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Self Insurance Exp	497	Capital Outlay	1,532	Cemetery Flowers	30	Capital Outlay	96,000	Capital Outlay	98,573	
Total Expenditures	497	Total Expenditures	1,532	Total Expenditures	30	Total Expenditures	96,000	Total Expenditures	98,573	196,632
Cash Balance Dec 31	15,060	Cash Balance Dec 31	6,878	Cash Balance Dec 31	13,011	Cash Balance Dec 31	253,269	Cash Balance Dec 31	909,877	**1,198,095** **
										1,198,095 **

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)

2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**CID Sales Tax**		**Library Capital Outlay**		**Group Health Insurance**		**Insurance Claim Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	365,544	Cash Balance Dec 31	0	Cash Balance Dec 31	7,316	Cash Balance Dec 31	18,720	Cash Balance Dec 31	9,705	401,285
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	10,000	24/7 Sales Tax	94,514	Transfer from Library	5,000	Transfer from General	17,031			
State Aid - OOT Van	69,473					Transfer from S&W	6,126			
						Transfer from Gen. Tra	875			
						Interest	2			
Total Receipts	79,473	Total Receipts	94514	Total Receipts	5000	Total Receipts	24034	Total Receipts	0	203,021
Resources Available:	445,017	Resources Available:	94,514	Resources Available:	12,316	Resources Available:	42,754	Resources Available:	9,705	604,306
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment Purchases	95,273	Disbursement	94,514	Capital Outlay	2,293	Claims Paid	21,535	Disbursement	9,705	
Total Expenditures	95,273	Total Expenditures	94,514	Total Expenditures	2,293	Total Expenditures	21,535	Total Expenditures	9,705	223,320
Cash Balance Dec 31	349,744	Cash Balance Dec 31	0	Cash Balance Dec 31	10,023	Cash Balance Dec 31	21,219	Cash Balance Dec 31	0	**380,986** **
										380,986 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The Governing Body of
City of WaKeeney
will meet on September 6, 2022 at 6:15 PM at City Hall, 408 Russell Avenue WaKeeney, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,354,223	49.730	1,414,180	48.570	1,603,080	668,654	47.863
Debt Service							
Library	96,554	3.833	94,900	6.728	99,600	79,279	5.675
Industrial Development	2,995	1.790	40,000	1.890	91,000	22,103	1.582
Special Highway	45,719		49,529		60,000		
Special Parks	2,928		5,570		9,000		
Sewer & Water	573,115		539,354		644,524		
Refuse & Recyling	248,064		251,000		292,259		
Principle & Interest - Utility Debt	174,625		174,625		174,625		
Local Drug Foreiture	2,280		23,427		50,000		
Travel & Tourism	67,269		84,480		126,400		
General Transportation Bus	39,007		36,460		43,500		
GT Bus - Out-of-Town	16,127		54,850		75,650		
Non-Budgeted Funds-A	196,632						
Non-Budgeted Funds-B	223,320						
Totals	3,042,858	55.353	2,768,375	57.188	3,269,638	770,036	55.120
						*Revenue Neutral Rate***	*54.496*
Less: Transfers	293,656		250,624		475,624		
Net Expenditure	2,749,202		2,517,751		2,794,014		
Total Tax Levied	723,105		761,324		xxxxxxxxxxxxxxxxx		
Assessed Valuation	13,063,503		13,312,640		13,970,037		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	1,329,187	1,041,300	891,880
Lease Purchase Principal	0	0	0
Total	1,329,187	1,041,300	891,880

*Tax rates are expressed in mills

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

H.D. Howard

Official Title: City Administrator

Resolution #09062022

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

WHEREAS, the Revenue Neutral Rate for the City of WaKeeney was calculated as 54.496 mills by the Trego County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 6, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of WaKeeney, 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 WaKEENEY:

The City of WaKeeney shall levy a property tax rate exceeding the Revenue Neutral Rate of 54.496 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 6th day of September 2022 and SIGNED by the Mayor.

F. Irene Dirks, Mayor

Attested:

Hardy D. Howard, City Administrator / Clerk

Roll Call Vote

A Roll Call Vote of the **City of WaKeeney** To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on **September 6, 2022 at 6:15PM**
Resolution #09062022

Governing Body Member	Yes	No	No Vote
Brent Deines	X		
Ranita Deines	X		
John Fose	X		
Kirsten McCoy			X
Brandon Payne	X		
TOTAL	**4**	**0**	**1**

Certified:

Hardy D. Howard, City Administrator / Clerk

TATE OF KANSAS
:OUNTY OF TREGO, SS.

AFFIDAVIT OF PUBLICATION

Frank Mercer, of lawful age, being duly sworn upon oath states that he is the Publisher of

THE WESTERN KANSAS WORLD

A weekly newspaper printed in the State of Kansas, and published in and of general circulation in Trego County, Kansas, with a generally paid circulation on a yearly basis in Trego County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wakeeney, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for One consecutive weeks, the first publication thereof being made as aforesaid on the 25th day of August, 2022, with subsequent publications being made on the following dates:

_____, 20____
_____, 20____
_____, 20____
_____, 20____

Signed: [signature]

Subscribed and sworn to before me this 26th day of August, 2022.

NOTARY PUBLIC - State of Kansas
SUSAN R. KRILEY
My Appt. Expires 6/5/2023

Susan R Kriley
Notary Public's Signature

My commission expires: June 5, 2023

Publication Fee $ 81.00

Affidavit, Notary's Fee $ .60

Additional copies __ @ 50¢ $ 81.60

(First published in the Western Kansas World August 25, 2022)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The Governing Body of
City of WaKeeney
will meet on September 6, 2022 at 6:15 PM at City Hall, 408 Russell Avenue WaKeeney, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,354,223	49.730	1,414,180	48.570	1,603,080	668,654	47.863
Debt Service							
Library	96,554	3.833	94,900	6.728	99,600	79,279	5.675
Industrial Development	2,995	1.790	40,000	1.890	91,000	22,103	1.582
Special Highway	45,719		49,529		60,000		
Special Parks	2,928		5,570		9,000		
Sewer & Water	573,115		539,354		644,524		
Refuse & Recyling	248,064		251,000		292,259		
Principle & Interest - Utility Debt	174,625		174,625		174,625		
Local Drug Forcilure	2,280		23,427		50,000		
Travel & Tourism	67,269		84,480		126,400		
General Transportation Bus	39,007		36,460		43,500		
GT Bus - Out-of-Town	16,127		54,850		75,650		
Non-Budgeted Funds-A	196,632						
Non-Budgeted Funds-B	223,320						
Totals	3,042,858	55.353	2,768,375	57.188	3,269,638	770,036	55.120
						*Revenue Neutral Rate***	*54.496*
Less: Transfers	293,656		250,624		475,624		
Net Expenditure	2,749,202		2,517,751		2,794,014		
Total Tax Levied	723,105		761,324		xxxxxxxxxxxxxxxxx		
Assessed Valuation	13,063,503		13,312,640		13,970,037		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	1,329,187	1,041,300	891,880
Lease Purchase Principal	0	0	0
Total	1,329,187	1,041,300	891,880

*Tax rates are expressed in mills

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

H.D. Hoeme
Official Title: City Administrator