CERTIFICATE

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

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	109,500	23,344	
Social Security	40-2305	7	9,000	3,318	
Special Highway		8	7,000		
Water Utility		8	65,932		
Sewer Utility		9	20,000		
Water Utility Debt Service		9	23,715		
Non-Budgeted Funds-A		10			
Totals		xxxxxx	235,147	26,662	
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	49.218
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477; 1100 W Frontview
Dodge City, KS 67801

Email:
pfriess@kmc-cpa.com

Attest: _____, 2024

_____
County Clerk

_____ _____
_____ _____
_____ _____
_____ _____
_____ _____
Governing Body

CPA Summary
No assurance is provided.

Affidavit of Publication

'ATE OF KANSAS, GREELEY COUNTY, SS.

Christy Hopkins, being first duly sworn, deposes and says:

at she is editor of the **GREELEY COUNTY REPUBLICAN** weekly newspaper printed in the State of Kansas and published in and general circulation in Greeley County, Kansas on a weekly basis in reeley County, Kansas, and that said newspaper is not a trade, religious fraternal publication.

HAT said newspaper is a weekly published at least (50) fifty times a ear; has been so published continuously and uninterruptedly in said ounty and state for a period of more than five (5) years prior to the first ublication of said notice; and has been admitted at the post office of 'ribune, Kansas in said county as second class matter.

HAT THE attached notice is a true copy thereof and was published in he regular and entire issue of said newspaper for 1 consecutive weeks. The first publication thereof being made as aforesaid n the 31st day of July, 2024 with subsequent publications being made on the following dates:

2nd Publication was made on the _____ day of _____, 20____
3rd Publication was made on the _____ day of _____, 20____
4th Publication was made on the _____ day of _____, 20____
5th Publication was made on the _____ day of _____, 20____
6th Publication was made on the _____ day of _____, 20____

Publication $ 150.00
Affidavit, Notary's Fees $ 5.00
Additional Copies @_____ $ _____
Total Publication Fee $ 155.00

(Sign) Christy Hopkins

Witness my hand this 6th day of August, 2024

SUBSCRIBED AND SWORN to before me this 6th day of August, 2024.

LEGAL NOTICE

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Hugoton
will meet on August 14, 2024 at 7:00 PM 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	34,112	46.731	93,300	45.842	109,500	23,344	43.090
Social Security	237	9.156	8,000	5.979	9,000	3,318	6.125
Special Highway	1,153	-	1,882		7,000		
Water Utility	47,328		53,116		65,932		
Sewer Utility			9,313		20,000		
Water Utility Debt Service	4,657		4,592		23,715		
Non-Budgeted Funds-A							
Totals	87,487	55.887	170,203	51.821	235,147	26,663	49.215
						*Revenue Neutral Rate***	49.218
Less: Transfers	5,082		7,082		7,582		
Net Expenditures	82,405		163,121		227,565		
Total Tax Levied	26,663		26,663		xxxxxxxxxxxxxxx		
Assessed Valuation	477,093		514,531		541,748		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	-		-		-		
Revenue Bonds	34,200		31,600		28,800		
Other	-		-		-		
Lease Purchase Principal	-		-		-		
Total	34,200		31,600		28,800		

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

Jeanie Myers
Official Title: City Clerk

Page No. 11

2025

CERTIFICATE

To the Clerk of Greeley County, State of Kansas
We, the undersigned, officers of
City of Horace
certify that: (1) the hearing mentioned in the attached publication was held;
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			2025 Adopted Budget		
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Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	49.218
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477; 1100 W Frontview
Dodge City, KS 67801

Email:
pfriess@kmc-cpa.com

Attest: Aug 19, 2024

County Clerk

Governing Body

CPA Summary
No assurance is provided.

City of Horace

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 Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	23,587	3,212	38	14	193	37
Debt Service						
Library						
Social Security	3,076	419	5	2	25	5
TOTAL	26,663	3,631	43	16	218	42

County Treas Motor Vehicle Estimate	3,631				
County Treas Recreational Vehicle Estimate		43			
County Treas 16/20M Vehicle Estimate			16		
County Treas Commercial Vehicle Tax Estimate				218	
County Treas Watercraft Tax Estimate					42

Motor Vehicle Factor	0.13618				
Recreational Vehicle Factor		0.00161			
16/20M Vehicle Factor			0.00060		
Commercial Vehicle Factor				0.00818	
Watercraft Factor					0.00158

City of Horace 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
Water Utility	Water Utility Bond Reserve	462	462	462	12-825d
Water Utility	Water Utility Debt Service	4,620	4,620	4,620	12-825d
Water Utility	Sewer Replacement Reserve	-	-	-	12-825d
Sewer Utility	Sewer Replacement Reserve	-	2,000	2,500	12-825d
	Totals	5,082	7,082	7,582	
	Adjustments*				
	Adjusted Totals	5,082	7,082	7,582	

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

City of Horace 2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					-			-	-	-	-
Revenue Bonds:											
Water Utility System	12/20/1991	12/20/2031	5.875	70,500	28,800	6/20, 12/20	12/20	1,692	2,900	1,522	3,100
Total Revenue Bonds					**28,800**			**1,692**	**2,900**	**1,522**	**3,100**
Other:											
None											
Total Other					-			-	-	-	-
Total Indebtedness					**28,800**			**1,692**	**2,900**	**1,522**	**3,100**

City of Horace

2025

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, 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.**

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	112,518	126,430	72,120
Receipts:			
Ad Valorem Tax	27,378	23,587	xxxxxxxxxxxxxxxx
Delinquent Tax	-	438	500
Motor Vehicle Tax	-	3,486	3,212
Recreational Vehicle Tax	-	100	38
16/20M Vehicle Tax	-	15	14
Commercial Vehicle Tax	-	337	193
Watercraft Tax	-	27	37
Gross Earning (Intangible) Tax	-	-	-
Property tax deposited from Soc Sec Fund	-	-	-
Local Sales and Use Tax	8,888	5,000	5,000
Franchise Tax	7,148	5,500	5,000
State of Kansas Gas Tax	1,347	-	-
Interest on Idle Funds	2,218	500	500
Refunds	1,045	-	-
Neighborhood Revitalization Rebate	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**48,024**	**38,990**	**14,494**
Resources Available:	**160,542**	**165,420**	**86,614**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	160,542	165,420	86,614
Expenditures:			
Salaries and Taxes	15,189	17,500	20,000
Taxes	1,729	2,500	2,500
Office Supplies	1,158	2,500	2,500
Bond and Insurance	6,506	8,000	8,500
Utilities	7,030	6,000	8,500
Budget Expense	1,857	2,300	2,500
Repairs	239	50,000	60,000
Debt Service for Water Utility	-	-	-
Dues and Fees	404	2,000	2,500
Trainings and Conferences	-	2,500	2,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**34,112**	**93,300**	**109,500**
Unencumbered Cash Balance Dec 31	126,430	72,120	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	82,800	93,300	109,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	109,500
		Tax Required	22,886
	Delinquent Comp Rate:	2.0%	458
		Amount of 2024 Ad Valorem Tax	23,344

CPA Summary

No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Social Security**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,331	9,439	5,291
Receipts:			
Ad Valorem Tax	4,345	3,076	xxxxxxxxxxxxxxxx
Delinquent Tax	-	-	-
Motor Vehicle Tax	-	683	419
Recreational Vehicle Tax	-	19	5
16/20M Vehicle Tax	-	3	2
Commercial Vehicle Tax	-	66	25
Watercraft Tax	-	5	5
Property tax deposited in General Fund	-	-	-
Local Sales and Use Tax	-	-	-
Gas Tax	-	-	-
Interest on Idle Funds	-	-	-
Neighborhood Revitalization Rebate	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,345**	**3,852**	**456**
Resources Available:	9,676	13,291	5,747
Expenditures:			
Social Security	1,906	10,000	11,000
Reimbursements	(1,669)	(2,000)	(2,000)
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**237**	**8,000**	**9,000**
Unencumbered Cash Balance Dec 31	9,439	5,291	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	6,000	8,000	9,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,000
		Tax Required	3,253
	Delinquent Comp Rate:	2.0%	65
		Amount of 2024 Ad Valorem Tax	3,318

CPA Summary

No assurance is provided.

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	3,257	5,302	5,210
Receipts:			
State of Kansas Gas Tax	661	1,790	1,790
County Transfers Gas	-	-	-
Local Sales and Use Tax	2,537	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,198**	**1,790**	**1,790**
Resources Available:	**6,455**	**7,092**	**7,000**
Expenditures:			
Street Maintenance	1,153	1,882	7,000
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,153**	**1,882**	**7,000**
Unencumbered Cash Balance Dec 31	5,302	5,210	-
2023/2024/2025 Budget Authority Amount:	4,600	6,000	7,000

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10,258	5,148	8,032
Receipts:			
Charges to Customers	44,844	60,000	62,000
Sewer Charges to Sewer Fund	(2,626)	(4,000)	(4,100)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**42,218**	**56,000**	**57,900**
Resources Available:	**52,476**	**61,148**	**65,932**
Expenditures:			
Salaries and Taxes	11,075	12,500	13,000
Utilities	2,780	3,000	4,000
Repairs and Maintenance	1,770	2,500	3,000
Meters	3,036	1,500	2,500
Purchased Water	21,952	23,034	32,600
LP Well House	1,193	4,000	4,000
Lab Fees	440	750	1,000
Water Protection Fee	-	750	750
Transfer to Bond Reserve	462	462	462
Transfer to Debt Service	4,620	4,620	4,620
Transfer to Sewer Replacement	-	-	-
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**47,328**	**53,116**	**65,932**
Unencumbered Cash Balance Dec 31	5,148	8,032	-
2023/2024/2025 Budget Authority Amount:	71,350	65,850	65,932

CPA Summary

No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,587	21,213	15,900
Receipts:			
Charges to Customers	2,626	4,000	4,100
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,626**	**4,000**	**4,100**
Resources Available:	**21,213**	**25,213**	**20,000**
Expenditures:			
Salaries and Taxes	-	-	7,500
Operating	-	7,313	10,000
Transfer to Sewer Replacement Reserve	-	2,000	2,500
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**-**	**9,313**	**20,000**
Unencumbered Cash Balance Dec 31	21,213	15,900	-
2023/2024/2025 Budget Authority Amount:	15,000	16,000	20,000

Adopted Budget **Water Utility Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	19,104	19,067	19,095
Receipts:			
Transfer from Water Utility	4,620	4,620	4,620
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,620**	**4,620**	**4,620**
Resources Available:	**23,724**	**23,687**	**23,715**
Expenditures:			
Principal	2,800	2,900	3,100
Interest	1,857	1,692	1,522
Commission	-	-	93
Cash Reserve (2025 column)	-	-	19,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,657**	**4,592**	**23,715**
Unencumbered Cash Balance Dec 31	19,067	19,095	-
2023/2024/2025 Budget Authority Amount:	23,724	23,687	23,715

CPA Summary

No assurance is provided.

City of Horace

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Utility Bond Reserve		**Sewer Replacement Reserve**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	985	Cash Balance Jan 1	38,567	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		39,552
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from:		Transfer from:								
Water Utility	462	Water Utility	-							
Total Receipts	462	Total Receipts	-	Total Receipts	-	Total Receipts	-	Total Receipts	-	462
Resources Available:	1,447	Resources Available:	38,567	Resources Available:	-	Resources Available:	-	Resources Available:	-	40,014
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	-
Cash Balance Dec 31	1,447	Cash Balance Dec 31	38,567	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	**40,014** **
										40,014 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

2025

NOTICE OF BUDGET HEARING

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City of Horace

will meet on August 14, 2024 at 7:00 PM 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.

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Revenue Bonds	34,200		31,600		28,800		
Other	-		-		-		
Lease Purchase Principal	-		-		-		
Total	34,200		31,600		28,800		

*Tax rates are expressed in mills

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

Joanie Myers

Official Title: City Clerk