State of Kansas
City

2025

**CERTIFICATE**

To the Clerk of Clay County, State of Kansas
We, the undersigned, officers of
**City of Wakefield**
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 | | | |
| Computation to Determine State Library Grant | | 6 | | | |
| Fund | K.S.A. | | | | |
| General | 12-101a | 7 | 945,934 | 135,748 | 18.193 |
| Debt Service | 10-113 | 8 | 136,081 | 10,961 | 1.469 |
| Library | 12-1220 | 8 | 54,970 | 49,490 | 6.632 |
| Employee Benefits | 12-16,102 | 9 | 104,355 | 47,598 | 6.379 |
| Special Street | 16-733 | 9 | 8,100 | 3,662 | .491 |
| Special Highway | | 10 | 70,671 | | |
| Utilities | | 10 | 595,996 | | |
| Speical Parks and Recreation | | 11 | 15,111 | | |
| Non-Budgeted Funds-A | | 12 | | | |
| **Totals** | | xxxxxxx | 1,931,218 | 247,459 | 33.163 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 13 | | | 7,461,906 |
| RNR Hearing Notice | | | | | Nov 1, 2024 Total Assessed Valuation |
| Neighborhood Revitalization | | | | | |

| | |
|---|---|
| Revenue Neutral Rate | 31.165 |
| Does budget require a resolution to exceed the Revenue Neutral Rate? | YES |

COUNTY CLERKS SEAL CLAY COUNTY, KANSAS

Assisted by:
Adams Brown, LLC

Address:
2308 Anderson Ave.
Manhattan, KS 66502

Email:
amittle@adamsbrowncpa.com

Attest: _____, 2024
County Clerk

#2
#3
#4
Governing Body

| CPA Summary |
|---|
| |

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF** WAKEFIELD **, HEREBY NOTIFIES THE** CLAY **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☒ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 33.165. The date of our hearing is Sept. at 6:30 AM/PM and will be held at 609 Grove St. in Wakefield, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on July 1, 2024.

(Seal)

Clerk or Officer of Governing Body

**NOTE:** Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

## Roll Call Vote

A Roll Call Vote of the ___City of Wakefield___ To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on __9/3/2024__

Resolution No. 264

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| #1 – Vacant – | | | X |
| #2 Patrick Simon | X | | |
| #3 Betsy Lieban | X | | |
| #4 Jared Renyer | X | | |
| #5 – Absent | | | X |
| Mayor Chryssovergis | | | X |
| | | | |
| | | | |
| | | | |
| TOTAL | | | |

Certified: Julie M Murphy

Resolution No. 264

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

**WHEREAS,** the Revenue Neutral Rate for the City of Wakefield was calculated as 31.165 mills by the Clay County Clerk; and

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

**WHEREAS,** the Governing Body held a hearing on September 3, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS,** the Governing Body of the City of Wakefield, 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 WAKEFIELD:**

The City of Wakefield shall levy a property tax rate exceeding the Revenue Neutral Rate of 33.165 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 3rd day of September 2024 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Official City and County Newspaper
THE CLAY CENTER DISPATCH
Your source of hometown news

# AFFIDAVIT OF PUBLICATION

See Proof on Next Page

**The Clay Center Dispatch**
**509 Court Street**
**(785) 632-2127**

I, Samantha Pryor, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The Clay Center Dispatch, a publication that is a "legal newspaper" as that phrase is defined for the city of Clay Center , for the County of Clay, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

**PUBLICATION DATES:**
Jul. 30, 2024

**Notice ID:** uC5veskqJJf2V93QctHA
**Publisher ID:** D1161
**Notice Name:** RNR Hearing/Budget Summary Hearing

**PUBLICATION FEE:** $117.28

I declare (or verify, certify or state) under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

Samantha Pryor
Agent

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 166700
Expires on October 14, 2025

**VERIFICATION**

State of Florida
County of Orange

Executed on 08/01/2024

Notary Public
Notarized remotely online using communication technology via Proof.

(Published in The Clay Center Dispatch on Tuesday, July 30, 2024.)

State of Kansas
City

2025

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of
**City of Wakefield**
will meet on September 3rd, 2024 at 6:30 PM at City Hall, 609 Grove, Wakefield, KS 67487 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, 609 Grove, Wakefield, KS 67487 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 | 444,286 | 18.995 | 597,408 | 19.162 | 945,934 | 135,748 | 18.193 |
| Debt Service | 72,694 | 1.468 | 72,377 | 1.469 | 136,081 | 10,961 | 1.469 |
| Library | 51,427 | 6.633 | 51,992 | 6.633 | 54,970 | 49,490 | 6.633 |
| Employee Benefits | 47,047 | 6.379 | 60,500 | 6.379 | 104,356 | 47,696 | 6.379 |
| Special Street | 1,265 | 0.491 | 5,500 | 0.491 | 8,100 | 3,662 | 0.491 |
| Special Highway | 315 | | 15,000 | | 70,671 | | |
| Utilities | 416,221 | | 432,000 | | 566,996 | | |
| Speical Parks and Recreation | 9,645 | | 10,000 | | 15,111 | | |
| Non-Budgeted Funds-A | 55,443 | | | | | | |
| Totals | 1,008,033 | 33.966 | 1,240,777 | 34.134 | 1,931,218 | 247,459 | 33.165 |
| | | | | | | *Revenue Neutral Rate** | *31.165* |
| Less: Transfers | 90,000 | | 90,000 | | 90,000 | | |
| Net Expenditure | 1,008,033 | | 1,150,777 | | 1,841,218 | | |
| Total Tax Levied | 225,654 | | 232,494 | | xxxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 6,644,036 | | 6,811,800 | | 7,461,448 | | |

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 295,000 | 250,000 | 205,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 329,786 | 313,219 | 296,348 |
| Lease Purchase Principal | 26,167 | 20,612 | 14,860 |
| Total | 650,953 | 583,831 | 516,208 |

*Tax rates are expressed in mills

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

Julie Murphy
Official Title: City Clerk

D1161

State of Kansas
City

2025

**CERTIFICATE**

To the Clerk of Clay County, State of Kansas

We, the undersigned, officers of

**City of Wakefield**

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.

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| Computation to Determine State Library Grant | | 6 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 945,934 | 135,748 | |
| Debt Service | 10-113 | 8 | 136,081 | 10,961 | |
| Library | 12-1220 | 8 | 54,970 | 49,490 | |
| Employee Benefits | 12-16,102 | 9 | 104,355 | 47,598 | |
| Special Street | 15-733 | 9 | 8,100 | 3,662 | |
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| Special Highway | | 10 | 70,671 | | |
| Utilities | | 10 | 595,996 | | |
| Speical Parks and Recreation | | 11 | 15,111 | | |
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| Non-Budgeted Funds-A | | 12 | | | |
| | | | | | |
| **Totals** | | xxxxxxx | 1,931,218 | 247,459 | |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 13 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | Nov 1, 2024 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 31.165 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | **YES** |

Assisted by:
Adams Brown, LLC

Address:
2306 Anderson Ave.
Manhattan, KS 66502

Email:
amittie@adamsbrowncpa.com

Attest: _____, 2024

_____
County Clerk

_____ _____ _____
Governing Body

**CPA Summary**

City of Wakefield

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 | 130,523 | 16,350 | 326 | 5 | 228 | 490 |
| Debt Service | 10,000 | 1,253 | 25 | 0 | 18 | 38 |
| Library | 45,181 | 5,659 | 113 | 2 | 79 | 170 |
| Employee Benefits | 43,449 | 5,442 | 109 | 1 | 76 | 164 |
| Special Street | 3,341 | 418 | 8 | 0 | 6 | 13 |
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| | | | | | | |
| TOTAL | 232,494 | 29,122 | 581 | 8 | 407 | 875 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas Motor Vehicle Estimate | 29,122 | | | | |
| County Treas Recreational Vehicle Estimate | | 581 | | | |
| County Treas 16/20M Vehicle Estimate | | | 8 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 407 | |
| County Treas Watercraft Tax Estimate | | | | | 875 |

| | | | | | |
|---|---|---|---|---|---|
| Motor Vehicle Factor | 0.12526 | | | | |
| Recreational Vehicle Factor | | 0.00250 | | | |
| 16/20M Vehicle Factor | | | 0.00003 | | |
| Commercial Vehicle Factor | | | | 0.00175 | |
| Watercraft Factor | | | | | 0.00376 |

City of Wakefield 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 |
|---|---|---|---|---|---|
| Utilities | Bond & Interest | 45,000 | 45,000 | 45,000 | K.S.A. 12-825d |
| Utilities | Capital Improvement | 45,000 | 45,000 | 45,000 | K.S.A. 12-825d |
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| | **Totals** | 90,000 | 90,000 | 90,000 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 90,000 | 90,000 | 90,000 | |

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

City of Wakefield

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: | | | | | | | | | | | |
| Series 2016A | 8/30/2016 | 9/1/2028 | .75-2.25 | 500,000 | 205,000 | 3/1 | 3/1 & 9/1 | 4,242 | 45,000 | 3,388 | 45,000 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **205,000** | | | **4,242** | **45,000** | **3,388** | **45,000** |
| Revenue Bonds: | | | | | | | | | | | |
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| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| KDHE Water Pollution Loan 2016 | 12/29/2016 | 9/1/2038 | 1.94 | 378,209 | 296,348 | 3/1 & 9/1 | 3/1 & 9/1 | 4,936 | 17,199 | 4,644 | 17,534 |
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| | | | | | | | | | | | |
| **Total Other** | | | | | **296,348** | | | **4,936** | **17,199** | **4,644** | **17,534** |
| **Total Indebtedness** | | | | | **501,348** | | | **9,178** | **62,199** | **8,032** | **62,534** |

City of Wakefield

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 |
|---|---|---|---|---|---|---|---|
| 2020 Dodge Durango | 5/10/2021 | 60.00 | 3.50 | 29,350 | 14,860 | 6,408 | 6,407 |
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| **Totals** | | | | | **14,860** | **6,408** | **6,407** |

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

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

**Budgeted Year: 2025**

Library found in: City of Wakefield
Clay County

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

First test:

| | Current Year 2024 | Proposed Year 2025 |
|---|---|---|
| Ad Valorem Tax | $45,181 | $49,490 |
| Delinquent Tax | $0 | $0 |
| Motor Vehicle Tax | $6,500 | $5,659 |
| Recreational Vehicle Tax | $120 | $113 |
| 16/20M Vehicle Tax | $1 | $2 |
| TOTAL TAXES | $51,802 | $55,264 |
| Difference in Total Taxes: | $3,462 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $6,811,800 | $7,461,448 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 6.633 | 6.633 |
| Difference in Levy Rate: | 0.000 | |
| Qualify for grant: 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 Wakefield 2025

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

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 476,997 | 537,863 | 437,014 |
| Receipts: | | | |
| Ad Valorem Tax | 124,264 | 130,523 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,351 | 0 | 0 |
| Motor Vehicle Tax | 20,998 | 18,000 | 16,350 |
| Recreational Vehicle Tax | 373 | 350 | 326 |
| 16/20M Vehicle Tax | 0 | 0 | 5 |
| Commercial Vehicle Tax | 290 | 250 | 228 |
| Watercraft Tax | 0 | 0 | 490 |
| Gross Earning (Intangible) Tax | 0 | 0 | 0 |
| Sales and Compensating Use Tax | 151,093 | 155,000 | 157,500 |
| Alcohol Tax | 181 | 636 | 563 |
| Franchise Tax | 65,584 | 66,000 | 67,000 |
| Licenses and Permits | 2,423 | 2,400 | 2,500 |
| Court Fines | 1,992 | 2,000 | 2,500 |
| Sanitation | 92,000 | 94,000 | 96,000 |
| Swimming Pool | 17,098 | 15,000 | 17,500 |
| Animal Licenses | 484 | 400 | 450 |
| Wakefield Recreation Association | 0 | 0 | 0 |
| Transfer from Utilities Fund | 0 | 0 | 0 |
| Reimbursements | 2,289 | 2,000 | 2,250 |
| Federal Aid | 4,750 | 0 | 0 |
| | | | |
| | | | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 8,617 | 5,000 | 6,000 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 11,365 | 5,000 | 5,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **505,152** | **496,559** | **374,662** |
| **Resources Available:** | **982,149** | **1,034,422** | **811,676** |

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| **Resources Available:** | 982,149 | 1,034,422 | 811,676 |
| Expenditures: | | | |
| General Admin | 224,114 | 272,000 | 307,000 |
| Pool | 46,277 | 51,000 | 58,500 |
| Fire | 16,590 | 30,000 | 34,000 |
| Street | 9,019 | 59,000 | 93,500 |
| Police | 69,722 | 88,000 | 97,175 |
| Park | 29,451 | 52,500 | 72,000 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| Sub-Total detail page | 395,173 | 552,500 | 662,175 |
| WRA | 9,675 | 0 | 0 |
| Street Lighting | 14,045 | 17,500 | 20,000 |
| Library | 4,010 | 6,000 | 7,000 |
| Lease Principal | 5,752 | 5,984 | 6,196 |
| Lease Interest | 655 | 424 | 211 |
| | | | |
| | | | |
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| | | | |
| | | | |
| Cash Reserve (2025 column) | | | 232,852 |
| Miscellaneous | 14,976 | 15,000 | 17,500 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **444,286** | **597,408** | **945,934** |
| Unencumbered Cash Balance Dec 31 | 537,863 | 437,014 | xxxxxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 785,667 | 888,648 | 945,934 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 945,934 |
| | | Tax Required | 134,258 |
| | Delinquent Comp Rate: | 1.1% | 1,490 |
| | | Amount of 2024 Ad Valorem Tax | 135,748 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Wakefield 2025

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Expenditures: | | | |
| General Admin | | | |
| Personnel | 53,064 | 62,500 | 67,500 |
| Professional Fees | 12,914 | 14,000 | 16,000 |
| Retirement | 17,452 | 19,000 | 21,000 |
| Utilities | 8,168 | 10,000 | 12,000 |
| Solid Waste | 90,652 | 95,000 | 100,000 |
| Fireworks | 12,500 | 14,000 | 15,500 |
| Capital Outlay | 0 | 10,000 | 15,000 |
| Commodities | 740 | 2,500 | 5,000 |
| Shop & Buildings | 6,277 | 15,000 | 20,000 |
| Contractual | 22,347 | 30,000 | 35,000 |
| Total | **224,114** | **272,000** | **307,000** |
| Pool | | | |
| Salaries | 26,816 | 28,000 | 30,000 |
| Commodities | 15,343 | 17,500 | 20,000 |
| Capital Outlay | 1,733 | 2,500 | 5,000 |
| Concessions | 2,385 | 3,000 | 3,500 |
| Total | **46,277** | **51,000** | **58,500** |
| Fire | | | |
| Personnel | 2,690 | 3,000 | 3,500 |
| Commodities | 13,900 | 14,500 | 15,500 |
| Capital Outlay | 0 | 12,500 | 15,000 |
| | | | |
| Total | **16,590** | **30,000** | **34,000** |
| Street | | | |
| Personnel | 2,493 | 4,000 | 6,000 |
| Commodities | 5,266 | 10,000 | 12,500 |
| Capital Outlay | 1,260 | 20,000 | 35,000 |
| Contractual | 0 | 25,000 | 40,000 |
| Total | **9,019** | **59,000** | **93,500** |
| Police | | | |
| Personnel | 57,134 | 63,000 | 68,000 |
| Commodities | 12,588 | 20,000 | 22,500 |
| Other | 0 | 5,000 | 6,675 |
| | | | |
| Total | **69,722** | **88,000** | **97,175** |
| Park | | | |
| Commodities | 10,069 | 12,500 | 15,000 |
| Personnel | 13,233 | 15,000 | 17,000 |
| Capital Outlay | 5,285 | 15,000 | 25,000 |
| Contractual | 864 | 10,000 | 15,000 |
| Total | **29,451** | **52,500** | **72,000** |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | **0** | **0** | **0** |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | **0** | **0** | **0** |
| | | | |
| Page Total | **395,173** | **552,500** | **662,175** |

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

City of Wakefield 2025

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

| Adopted Budget<br>**Debt Service** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 32,400 | 44,917 | 53,906 |
| Receipts: | | | |
| Ad Valorem Tax | 9,603 | 10,000 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 98 | 0 | 0 |
| Motor Vehicle Tax | 1,472 | 1,300 | 1,253 |
| Recreational Vehicle Tax | 27 | 26 | 25 |
| 16/20M Vehicle Tax | 0 | 0 | 0 |
| Commercial Vehicle Tax | 22 | 20 | 18 |
| Watercraft Tax | 0 | 20 | 38 |
| Special Assessments | 29,189 | 25,000 | 25,000 |
| Transfer from Utilities | 45,000 | 45,000 | 45,000 |
| | | | |
| Interest on Idle Funds | 0 | 0 | 0 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **85,411** | **81,366** | **71,334** |
| **Resources Available:** | **117,811** | **126,283** | **125,240** |
| Expenditures: | | | |
| Principal | 45,000 | 45,000 | 45,000 |
| Interest | 5,030 | 4,242 | 3,388 |
| KDHE Loan - Principal | 16,871 | 17,199 | 17,534 |
| KDHE Loan - Interest | 5,222 | 4,936 | 4,644 |
| Service Fees | 771 | 1,000 | 1,000 |
| | | | |
| Cash Reserve (2025 column) | | | 64,515 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellanous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **72,894** | **72,377** | **136,081** |
| Unencumbered Cash Balance Dec 31 | 44,917 | 53,906 | xxxxxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 113,122 | 121,718 | 136,081 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 136,081 |
| | | Tax Required | 10,841 |
| | Delinquent Comp Rate: | 1.1% | 120 |
| | | Amount of 2024 Ad Valorem Tax | 10,961 |

| Adopted Budget<br>**Library** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 43,392 | 45,181 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 472 | 0 | 0 |
| Motor Vehicle Tax | 7,332 | 6,500 | 5,659 |
| Recreational Vehicle Tax | 130 | 120 | 113 |
| 16/20M Vehicle Tax | 0 | 1 | 2 |
| Commercial Vehicle Tax | 101 | 90 | 79 |
| Watercraft Tax | 0 | 100 | 170 |
| | | | |
| Interest on Idle Funds | 0 | 0 | 0 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **51,427** | **51,992** | **6,023** |
| **Resources Available:** | **51,427** | **51,992** | **6,023** |
| Expenditures: | | | |
| Library Expense | 51,427 | 51,992 | 54,970 |
| | | | |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **51,427** | **51,992** | **54,970** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 54,200 | 52,886 | 54,970 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 54,970 |
| | | Tax Required | 48,947 |
| | Delinquent Comp Rate: | 1.1% | 543 |
| | | Amount of 2024 Ad Valorem Tax | 49,490 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Wakefield 2025

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

| Adopted Budget<br>**Employee Benefits** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 55,953 | 57,764 | 51,488 |
| Receipts: | | | |
| Ad Valorem Tax | 41,730 | 43,449 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 454 | 0 | 0 |
| Motor Vehicle Tax | 7,052 | 6,500 | 5,442 |
| Recreational Vehicle Tax | 125 | 115 | 109 |
| 16/20M Vehicle Tax | 0 | 0 | 1 |
| Commercial Vehicle Tax | 97 | 85 | 76 |
| Watercraft Tax | 0 | 75 | 164 |
| | | | |
| | | | |
| Interest on Idle Funds | 0 | 0 | 0 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **49,458** | **50,224** | **5,792** |
| **Resources Available:** | 105,411 | 107,988 | 57,280 |
| Expenditures: | | | |
| Health Insurance | 43,090 | 48,000 | 52,500 |
| Workers Compensation | 4,557 | 8,500 | 10,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | 41,855 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **47,647** | **56,500** | **104,355** |
| Unencumbered Cash Balance Dec 31 | 57,764 | 51,488 | xxxxxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 99,470 | 105,940 | 104,355 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 104,355 |
| | | Tax Required | 47,075 |
| | Delinquent Comp Rate: | 1.1% | 523 |
| | | Amount of 2024 Ad Valorem Tax | 47,598 |

| Adopted Budget<br>**Special Street** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,948 | 5,562 | 3,963 |
| Receipts: | | | |
| Ad Valorem Tax | 3,212 | 3,341 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 35 | 0 | 0 |
| Motor Vehicle Tax | 541 | 480 | 418 |
| Recreational Vehicle Tax | 10 | 9 | 8 |
| 16/20M Vehicle Tax | 0 | 0 | 0 |
| Commercial Vehicle Tax | 7 | 6 | 6 |
| Watercraft Tax | 0 | 5 | 13 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 64 | 60 | 70 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **3,869** | **3,901** | **515** |
| **Resources Available:** | **6,817** | **9,463** | **4,478** |
| Expenditures: | | | |
| Special Street Expenses | 1,255 | 5,500 | 8,100 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,255** | **5,500** | **8,100** |
| Unencumbered Cash Balance Dec 31 | 5,562 | 3,963 | xxxxxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 13,960 | 15,700 | 8,100 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 8,100 |
| | | Tax Required | 3,622 |
| | Delinquent Comp Rate: | 1.1% | 40 |
| | | Amount of 2024 Ad Valorem Tax | 3,662 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Wakefield 2025

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

| Adopted Budget<br>**Special Highway** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 12,773 | 35,546 | 45,606 |
| Receipts: | | | |
| State of Kansas Gas Tax | 22,921 | 24,910 | 24,890 |
| County Transfers Gas | 0 | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | 167 | 150 | 175 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **23,088** | **25,060** | **25,065** |
| **Resources Available:** | **35,861** | **60,606** | **70,671** |
| Expenditures: | | | |
| Contractual | 315 | 15,000 | 70,671 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **315** | **15,000** | **70,671** |
| Unencumbered Cash Balance Dec 31 | 35,546 | 45,606 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 43,562 | 37,933 | 70,671 |

Adopted Budget

| **Utilities** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 294,249 | 251,896 | 204,396 |
| Receipts: | | | |
| Charges for Services | 358,695 | 370,000 | 375,000 |
| Fines, Forfeitures, and Penalties | 7,176 | 7,500 | 8,000 |
| Water Deposit | 3,004 | 3,000 | 3,500 |
| Sales Tax | 2,739 | 3,000 | 4,000 |
| | | | |
| Interest on Idle Funds | 1,254 | 1,000 | 1,100 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **372,868** | **384,500** | **391,600** |
| **Resources Available:** | **667,117** | **636,396** | **595,996** |
| Expenditures: | | | |
| Personnel | 92,862 | 97,500 | 102,500 |
| Retirement | 7,191 | 8,500 | 10,000 |
| Contractual | 32,500 | 30,000 | 35,000 |
| Commodities | 140,603 | 145,000 | 150,000 |
| Capital Outlay | 31,274 | 35,000 | 40,000 |
| Utilities: Water (Water fees) | 12,262 | 14,000 | 16,000 |
| Taxes | 5,939 | 7,000 | 9,000 |
| Transfer to Bond and Interest Fund | 45,000 | 45,000 | 45,000 |
| Transfer to Capital Improvement Fund | 45,000 | 45,000 | 45,000 |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | 135,996 |
| Miscellaneous | 2,590 | 5,000 | 7,500 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **415,221** | **432,000** | **595,996** |
| Unencumbered Cash Balance Dec 31 | 251,896 | 204,396 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 664,214 | 637,499 | 595,996 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Wakefield 2025

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

| Adopted Budget<br>**Speical Parks and Recreation** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,099 | 7,912 | 6,048 |
| Receipts: | | | |
| Alcohol Tax | 1,130 | 636 | 563 |
| WRA | 15,228 | 7,500 | 8,500 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **16,358** | **8,136** | **9,063** |
| **Resources Available:** | **17,457** | **16,048** | **15,111** |
| Expenditures: | | | |
| WRA | 9,545 | 10,000 | 15,111 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **9,545** | **10,000** | **15,111** |
| Unencumbered Cash Balance Dec 31 | 7,912 | 6,048 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 11,261 | 13,035 | 15,111 |

Adopted Budget

| **0** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 0 | 0 | 0 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

0

## NON-BUDGETED FUNDS (A)

2025

*(Only the actual budget year for 2023 is reported)*

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Utility Capital Reserve Fund** | | **Library Endowment Fund** | | **Capital Improvement Fund** | | **0** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 135,902 | Cash Balance Jan 1 | 585,672 | Cash Balance Jan 1 | 270,000 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 991,574 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interest | 377 | Interest | 4,288 | Transfer from Utilities | 45,000 | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 377 | Total Receipts | 4288 | Total Receipts | 45000 | Total Receipts | 0 | Total Receipts | 0 | 49,665 |
| Resources Available: | 136,279 | Resources Available: | 589,960 | Resources Available: | 315,000 | Resources Available: | 0 | Resources Available: | 0 | 1,041,239 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | Contractual | 55,443 | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 55,443 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 55,443 |
| Cash Balance Dec 31 | 136,279 | Cash Balance Dec 31 | 534,517 | Cash Balance Dec 31 | 315,000 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **985,796** ** |
| | | | | | | | | | | **985,796** ** |

**Note: These two block figures should agree.

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

2025

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of

**City of Wakefield**

will meet on September 3rd, 2024 at 6:30 PM at City Hall, 609 Grove, Wakefield, KS 67487 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, 609 Grove, Wakefield, KS 67487 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 | 444,286 | 18.995 | 597,408 | 19.162 | 945,934 | 135,748 | 18.193 |
| Debt Service | 72,894 | 1.468 | 72,377 | 1.469 | 136,081 | 10,961 | 1.469 |
| Library | 51,427 | 6.633 | 51,992 | 6.633 | 54,970 | 49,490 | 6.633 |
| Employee Benefits | 47,647 | 6.379 | 56,500 | 6.379 | 104,355 | 47,598 | 6.379 |
| Special Street | 1,255 | 0.491 | 5,500 | 0.491 | 8,100 | 3,662 | 0.491 |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| Special Highway | 315 | | 15,000 | | 70,671 | | |
| Utilities | 415,221 | | 432,000 | | 595,996 | | |
| Speical Parks and Recreation | 9,545 | | 10,000 | | 15,111 | | |
| | | | | | | | |
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| | | | | | | | |
| Non-Budgeted Funds-A | 55,443 | | | | | | |
| | | | | | | | |
| Totals | 1,098,033 | 33.966 | 1,240,777 | 34.134 | 1,931,218 | 247,459 | 33.165 |
| | | | | | | *Revenue Neutral Rate*** | *31.165* |
| Less: Transfers | 90,000 | | 90,000 | | 90,000 | | |
| Net Expenditure | 1,008,033 | | 1,150,777 | | 1,841,218 | | |
| Total Tax Levied | 225,654 | | 232,494 | | xxxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 6,644,036 | | 6,811,800 | | 7,461,448 | | |

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 295,000 | 250,000 | 205,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 329,766 | 313,219 | 296,348 |
| Lease Purchase Principal | 26,187 | 20,612 | 14,860 |
| Total | 650,953 | 583,831 | 516,208 |

*Tax rates are expressed in mills

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

**Julie Murphy**

Official Title: City Clerk