TO THE CLERK OF MCPHERSON COUNTY, STATE OF KANSAS

We, the undersigned, duly elected, qualified and acting officers of Windom City, Kansas, certify that: (1) the hearing mentioned in the attached proofs of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and (3) the Amount(s) of 2024 Ad ValoremTax are within statutory limitations for the 2025 Budget.

			2025 ADOPTED BUDGET		
TABLE OF CONTENTS:		Page No.	Expenditures	Amount of 2024 Tax to be Levied	County Clerk's Use Only
Allocation of MVT, RVT & 16/20M Veh		2			
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Fund	K.S.A.				
General	12-101a	4	117,843	32,285	
Special Highway		5	4,800	0	
Solid Waste		5	14,400	0	
Sewer		6	7,200	0	
Sewer Lift Station		6	10,522	0	
Water		7	85,550	0	
TOTAL			240,315	32,285	
Publication		8			
Resolution					
Final Assessed Valuation					

Municipal Accounting Use Only
Reviewed by
Follow-up Yes No

Attest: 11-4, 2024

City Clerk

Governing Body

Windom City

ALLOCATION OF MOTOR (MVT), RECREATIONAL (RVT) & 16/20M VEHICLE TAXES

2024 Funds with a Levy (2023 Tax - Levies)	Tax Levy Amount in 2024 Budget	Allocation for Year 2025					
		MVT	Rec. Veh.	Excise	16/20M	Commercial	Watercraft
General	35,251	4,800	185				
TOTAL	35,251						
		Tax					
		0.000000					
		MVT Factor					
			0.000000				
			Rec. Veh.	0.000000			
				Excise Tax	0.000000		
					16/20M Factor		
						0.000000	
						16/20M Factor	
							-
							Factor

Note: Only allocated to funds that had a tax levy in 2023.

Fund Transferred From:	Fund Transferred To:	Amount 2023	Amount 2024	Amount 2025	Statute
General	Capital Reserve	$ -	$ 33,000	$ 32,000	
TOTAL		$ -	$ 33,000	$ 32,000	

Windom City

STATEMENT OF INDEBTEDNESS

Purpose of Bonds	Date of Issue	Date of Retirement	Int. Rate %	Amount of Bonds Issued	Amount Outstand. 1/1/2024	Date Due		Amount Due 2024		Amount Due 2025	
						Int.	Prin.	Int.	Prin.	Int.	Prin.
General Obligation Bonds											
Rural Dev Water Line	3/24/2014	9/1/2053	2.5%	296,000	229,255	7-Apr	7-Apr	5,868	5,466	6,172	5,620
Total G.O. Bonds					229,255			5,868	5,466	6,172	5,620
Revenue Bonds											
Revolving Loan-Lift Station	9/7/2007	3/31/2027	2.57%	169,907	35,006	4/1, 9/1	4/1, 9/1	756	9,684	530	9,935
Total Revenue Bonds					35,006			756	9,684	530	9,935
Total Other					0			0	0	0	0
Total					**264,261**			**6,624**	**15,150**	**6,702**	**15,555**

STATEMENT OF CONDITIONAL LEASE, LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION

Item/Service Purchased	Date of Contract		Term of Contract	Interest Rate %	Outright Purchase Price	Other Charges in Contract	Total Amount Financed	Amount Outstanding	Payments Due	Payments Due

2025

Windom City
McPherson County

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
General	Cap. Imp. Reserve	-	33,000	32,000	KSA 12-1,118
	Totals	0	33,000	32,000	
	Adjustments*				
	Adjusted Totals	0	33,000	32,000	

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

Windom City

GENERAL FUND	**2023** Actual	**2024** Budget/Est.	**2025** Budget
Unencumbered Fund Balance - Jan. 1	55,366	69,715	44,509
Taxes			
Ad Valorem Tax	34,400	29,485	XXXXXXXXXX
Delinquent Tax	0	540	150
Motor Vehicle Tax	1,088	5,382	4,519
Recreational Vehicle	130	255	290
16/20 Ton Vehicle Tax	0	0	0
Commercial Motor Vehicle Tax	0	0	0
Watercraft Tax	13	12	12
Local Alcoholic Liquor	0	0	0
Compensating Use Tax	7,140	7,000	7,050
Local Sales Tax	22,516	20,000	20,500
Franchise Tax	8,367	8,550	8,550
Licenses	100	100	100
Building Permits	45	90	0
State of Kansas	1,030	1,030	500
Economic Development	250	250	250
ARPA	9,462	0	0
Interest on Idle Funds			
Miscellaneous	0	0	0
Current Revenue	84,541	72,694	41,921
Total Resources Available	139,907	142,409	86,430
Expenditures:			
Salaries & Wages	44,209	30,000	45,000
Employee Benefits	0	0	3,443
Law Enforcement Expenses	7,381	9,000	9,500
Repairs and Maintainance	1,700	4,000	6,000
Street Lights	5,002	6,400	6,400
Streets	3,000	6,500	6,500
Park	4,500	4,600	4,600
Other	0	0	0
Sewer Improvements	4,400	4,400	4,400
Miscellaneous	0		
Transfer to Capital Reserve	0	33,000	32,000
Total Expenditures	70,192	97,900	117,843
Unencumbered Fund Balance - Dec. 31	69,715	44,509	XXXX
2023,2024,2025 Budget Authority	95,386	97,900	117,843
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	117,843
		Tax Required	31,413
		Delinquent Comp Rate	2.7%
		Amount of Ad Valorem Tax	32,285

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	**2023** Actual	**2024** Budget/Est.	**2025** Budget
Unencumbered Fund Balance - Jan. 1	2,079	1,428	1,678
Receipts:			
State of Kansas Gas Tax	2,487	4,000	4,000
Miscellaneous	0	0	0
Current Revenue	2,487	4,000	4,000
Total Resources Available	4,566	5,428	5,678
Expenditures:			
Street Repair	2,338	3,100	4,000
Wages	800	650	800
Total Expenditures	3,138	3,750	4,800
Unreserved Fund Balance - Dec. 31	1,428	1,678	XXXXXXXXXX
2023,2024,2025 Budget Authority	3,550	5,800	4,800

Adopted Budget **Solid Waste**	**2023** Actual	**2024** Budget/Est.	**2025** Budget
Unencumbered Fund Balance - Jan. 1	15,856	23,037	30,687
Receipts:			
Charges to Customers	14,500	15,500	16,000
Surcharge	2,649	3,000	3,200
Current Revenues	17,149	18,500	19,200
Total Resources Available	33,005	41,537	49,887
Expenditures			
Wages	444	200	500
McPherson Ares Solid Waste Utility	9,324	10,600	13,500
Maintenance, mowing & supplies	200	50	400
Total Expenditures	9,968	10,850	14,400
Unreserved Fund Balance - Dec. 31	23,037	30,687	35,487
2023,2024,2025 Budget Authority	11,550	13,900	14,400

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	**2023** Actual	**2024** Budget/Est.	**2025** Budget
Unencumbered Fund Balance - Jan. 1	31,100	52,208	62,416
Receipts:			
Charges to Customers	25,570	14,496	14,000
Savings	1,812	1,812	1,812
Current Revenues	27,382	16,308	15,812
Total Resources Available	58,482	68,516	78,228
Expenditures			
Wages	1,068	1,100	1,200
Supplies and Repairs	5,206	5,000	6,000
Total Expenditures	6,274	6,100	7,200
Unreserved Fund Balance - Dec. 31	52,208	62,416	71,028
2023,2024,2025 Budget Authority	6,300	8,000	7,200

Adopted Budget **Sewer Lift Station**	**2023** Actual	**2024** Budget/Est.	**2025** Budget
Unencumbered Fund Balance - Jan. 1	3,447	3,625	3,803
Receipts:			
Charges to Customers	10,700	10,700	10,700
Current Revenues	10,700	10,700	10,700
Total Resources Available	14,147	14,325	14,503
Expenditures			
KS Dept of Health Loan Payment	10,522	10,522	10,522
Total Expenditures	10,522	10,522	10,522
Unreserved Fund Balance - Dec. 31	3,625	3,803	3,981
2023,2024,2025 Budget Authority	10,522	11,521	10,522

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	**2023** Actual	**2024** Budget/Est.	**2025** Budget
Unencumbered Fund Balance - Jan. 1	15,889	29,855	51,071
Receipts:			
Water Sales	75,000	91,800	92,000
Meter Fees	21,250	22,500	22,500
Interest Income	150	200	200
Other Income	200	250	250
Interest on Idle Funds	16	16	16
Current Revenues	96,616	114,766	114,966
Total Resources Available	112,505	144,621	166,037
Expenditures:			
Salaries & Wages	19,000	19,900	19,900
Water Purchase	37,800	38,000	38,000
Prof Services	2,500	2,600	2,600
Repairs & Supplies	12,000	12,500	12,500
Loan	11,350	11,550	11,550
Cash Reserve		9,000	1,000
Total Expenditures	82,650	93,550	85,550
Unreserved Fund Balance - Dec. 31	29,855	51,071	80,487
2023,2024,2025 Budget Authority	84,092	95,150	85,550

Windom City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of Windom City, Kansas will meet on August 14, 2024 at 5:40 P.M., at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax to be levied and the Revenue Neutral Rate. Detailed budget information is available at City Hall and will be availabe at this hearing.

BUDGET SUMMARY

Proposed Budgeted 2025 Expenditures and the Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 Budget.
The "Est. Tax Rate" column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2023		2024		PROPOSED BUDGET 2025		
Fund	Actual Expenditures	Actual Tax Rate	Budget or Estimate for Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Tax to be Levied	Proposed Estimated Tax Rate*
General	70,192	66.090	97,900	66.090	117,843	32,285	65.593
Special Highway	3,138		3,750		4,800		
Solid Waste	9,968		10,850		14,400		
Sewer	6,274		6,100		7,200		
Sewer Lift Station	10,522		10,522		10,522		
Water	82,650		93,550		85,550		
County Totals	182,744	66.090	222,672	66.090	240,315	32,285	65.593
Revenue Neutral Rate **							**71.621**
Less: Transfers	-		33,000		32,000		
Net Expenditures	182,744		189,672		208,315		
Total Tax Levied	15,321,362		15,575,248		XXXXXXXX		
Assessed Valuation	528,618		533,379		492,196		
Outstanding Indebtedness, as of January 1,	2023		2024		2025		
General Obligation Bonds	245,289		234,721		229,255		
Revenue Bonds	53,648		44,445		35,006		
	-		-		-		
Total	298,937		279,166		264,261		

* Tax Rates are expressed in mills.

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

Lisa McNichols, City Clerk

Published in McPherson Sentinel
Aug 28, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Windom
will meet on August 14, 2024 at 5:40 PM at City Hall 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 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	70,192	66.089	64,900	66.090	89,100		
Debt Service							
Library							
Special Highway	3,138		3,750		4,800		
Solid Waste	9,968		10,850		14,400		
Sewer	6,274		6,100		7,200		
Sewer Lift Station	10,522		10,522		10,522		
Water	82,650		93,550		85,550		
Totals	182,744	66.089	189,672	66.090	211,572	0	0.000
						*Revenue Neutral Rate***	*71.621*
Less: Transfers	39,684		39,692		0		
Net Expenditure	143,060		149,980		211,572		
Total Tax Levied	34,936		35,251		xxxxxxxxxxxxxxxxx		
Assessed Valuation	528,630		533,379		492,196		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	245,289	234,721	229,255
Revenue Bonds	53,648	44,445	35,006
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	298,937	279,166	264,261

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

Lisa McNichols
City Official Title: City Clerk

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Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF WINDOM, HEREBY NOTIFIES THE MCPHERSON 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 66.090. The date of our hearing is August 15th at 5:40 PM and will be held at 611 Main Street in Windom, Kansas.

X 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 August 25th, 2024.

(Seal)

CITY of WINDOM KANSAS

Lisa McNichols

Clerk or Officer of Governing Body