2023

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 expenditure 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	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh 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	785,667	126,199	18.995
Debt Service	10-113	8	113,122	9,750	1.468
Library	12-1220	8	54,200	44,068	6.633
Employee Benefits		9	99,470	42,380	6.379
Special Street		9	13,960	3,257	.491
Special Highway		10	43,562		
Utilities		10	664,214		
Special Parks and Recreation		11	11,261		
		11			
Non-Budgeted Funds		12			
Totals		xxxxxx	1,785,456	225,654	33.9616
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			
RNR Hearing Notice					6,644,036
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 31.102

Assisted by:
VonFeldt, Bauer & Vonfeldt, Chtd.
Certified Public Accountants
Address:
2306 Anderson Ave.
Manhattan, KS 66502
Email:
acv@cpavbv.com

COUNTY CLERKS SEAL — CLAY COUNTY, KANSAS

Date Attested 9-22 2022

Kayla Wang
County Clerk

Governing Body

Resolution No. 253

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 31.102 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 6, 2022 @ 7:00pm 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 31.102 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 6 day of SEPTEMBER, 2022 and **SIGNED** by the Mayor.

Mayor

THE CITY OF WAKEFIELD INCORPORATED IN 1887 SEAL KANSAS

Attested:

City Clerk

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 Sept 6, 2022

Resolution No. 253

Governing Body Member	Yes	No	No Vote
Randy Garcia	✓		
David O'dell	✓		
Betsy Liebau	✓		
Meza Chrissovergis	✓		
Neal Summerson	✓		
TOTAL			

Certified:

Judie Murphy

Column
AFFIDAVIT OF PUBLICATION

The Clay Center Dispatch
805 5th St.
(785) 632-2127

I, David Parker, of lawful age, being duly sworn upon oath, deposes and says that I am the Agent 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:
26 Jul 2022

Notice ID: uMFwkfxX1025mE6zwVSR
Publisher ID: 049
Notice Name: Budget Hearing City of Wakefield

PUBLICATION FEE: $78.50

David Parker
Agent

VERIFICATION

STATE OF KANSAS
COUNTY OF CLAY

NOTARY PUBLIC - State of Kansas
BRYANT JOHNSON
My Appt. Exp. 9/13/24

Signed or attested before me on this

27th day of July, A.D. 2022.

Notary Public

See Proof on Next Page

(First published in the Clay Center Dispatch on Tuesday, July 26, 2022.)

State of Kansas
Clay

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Wakefield
will meet on September 6th, 2022 at 7:00 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 2023 Expenditures and Amount of Current Year Estimate for 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	477,155	18.998	538,056	18.996	785,667	126,199	18.996
Debt Service	68,340	0.614	72,801	1.468	113,122	9,750	1.468
Library	48,020	6.633	49,059	6.633	54,200	44,068	6.633
Employee Benefits	45,218	6.330	48,500	6.379	99,470	42,380	6.379
Special Street	289	0.489	5,000	0.490	13,960	3,257	0.490
Special Highway	20,288		25,000		43,562		
Utilities	457,625		399,500		664,276		
Special Parks and Recreatio					11,261		
Non-Budgeted Funds	147,581						
Totals	1,265,715	33.114	1,137,918	33.966	1,785,456	225,654	33.966
						Revenue Neutral Rate**	31.702
Less: Transfers	193,000		120,000		95,000		
Net Expenditure	1,022,215		1,017,918		1,690,456		
Total Tax Levied	206,554		206,593		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,238,309		6,082,823		6,643,479		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	375,000	335,000	295,000
Revenue Bonds	0	0	0
Other	361,919	343,998	329,766
Lease Purchase Principal	3,754	0	26,187
Total	740,673	680,998	650,953

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

Julie Murphy
City Official Title: City Clerk

7:26

2023

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 expenditure for the various funds for the year 2023; and
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			2023 Adopted Budget		
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Fund	**K.S.A.**				
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Employee Benefits		9	99,470	42,380	
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Utilities		10	664,214		
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Totals		xxxxxx	1,785,456	225,654	
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Combined Rate and Budget Hearing Notice		13			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 31.102

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
2306 Anderson Ave.
Manhattan, KS 66502
Email:
acv@cpavbv.com

Date Attested:_____ 2022

_____
County Clerk

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

City of Wakefield

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 Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	115,547	20,853	274	0	303	442
Debt Service	8,924	1,610	21	0	23	33
Library	40,344	7,281	95	0	106	150
Employee Benefits	38,802	7,002	92	0	102	145
Special Street	2,976	537	7	0	8	0
TOTAL	206,593	37,283	489	0	542	770

County Treas Motor Vehicle Estimate 37,283

County Treas Recreational Vehicle Estimate 489

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 542

County Treas Watercraft Tax Estimate 770

Motor Vehicle Factor 0.18047

Recreational Vehicle Factor 0.00237

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00262

Watercraft Factor 0.00373

City of Wakefield 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
Utilities	Bond & Interest	40,000	45,000	45,000	K. S. A. 12-825d
Utilities	Capital Imp Fund	45,000	45,000	45,000	K. S. A. 12-825d
Utilities	General	108,000	30,000	-	K. S. A. 12-825d
General	Special Parks and Rec	-	-	5,000	
	Totals	193,000	120,000	95,000	
	Adjustments*				
	Adjusted Totals	193,000	120,000	95,000	

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

City of Wakefield 2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Bond Series 2016A	8/30/2016	9/1/2028	.75-2.25	500,000	295,000	3/1	3/1 & 9/1	5,750	45,000	5,030	45,000
Total G.O. Bonds					**295,000**			**5,750**	**45,000**	**5,030**	**45,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Water Pollution	12/29/2016	9/1/2038	1.94	378,209	329,766	3/1 & 9/1	3/1 & 9/1	5,503	16,548	5,222	16,870
Total Other					**329,766**			**5,503**	**16,548**	**5,222**	**16,870**
Total Indebtedness					**624,766**			**11,253**	**61,548**	**10,252**	**61,870**

City of Wakefield 2023

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2022	Payments Due 2022	Payments Due 2023
2020 Dodge Durango	5/10/2021	60.00	3.50	29,350	26,187	6,407	6,407
				Totals	**26,187**	**6,407**	**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: 2023

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 2022	Proposed Year 2023
Ad Valorem Tax	$40,344	$44,068
Delinquent Tax	$500	$2,500
Motor Vehicle Tax	$8,000	$7,281
Recreational Vehicle Tax	$115	$95
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$48,959	$53,944
Difference in Total Taxes:	$4,985	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$6,082,823	$6,643,479
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 seek assistance from the State Library.

City of Wakefield 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	156,711	316,991	288,530
Receipts:			
Ad Valorem Tax	116,429	115,547	xxxxxxxxxxxxxxxx
Delinquent Tax	1,425	0	
Motor Vehicle Tax	21,309	21,500	20,853
Recreational Vehicle Tax	321	325	274
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	316	325	303
Watercraft Tax	0	0	442
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Sales and Compensating Use Tax	139,916	145,000	150,000
Alcohol Tax	495	500	516
Franchise Tax	55,855	56,000	57,000
Licenses and Permits	2,212	2,200	2,300
Court Fines	15,722	15,000	15,500
Sale of PD Cruiser	21,500	0	0
Sanitation	82,002	82,500	83,500
Swimming Pool	7,584	8,000	9,000
Animal Licenses	180	200	250
Wakefield Recreation Association	4,441	4,500	0
Transfer from Utilities Fund	108,000	30,000	0
Reimbursements	42,982	20,000	22,500
Interest on Idle Funds	2,602	3,000	3,500
Neighborhood Revitalization Rebate			0
Miscellaneous	14,144	5,000	5,000
Does miscellaneous exceed 10% of Total I			
Total Receipts	**637,435**	**509,597**	**370,938**
Resources Available:	**794,146**	**826,588**	**659,468**
Expenditures:			
General Admin: Personnel	71,680	74,000	77,500
General Admin: Professional Fees	10,707	12,500	15,000
General Admin: Retirement	11,176	13,000	15,000
General Admin: Utilities	4,153	5,000	7,500
General Admin: Solid Waste	76,478	77,500	80,000
General Admin: Fireworks	10,000	11,000	12,500
General Admin: Capital Outlay	0	10,000	15,000
General Admin: Commodities	350	1,000	2,000
General Admin: Shop & Buildings	12,435	17,500	20,000
General Admin: Contractual	28,840	30,000	35,000
Pool: Personnel	19,243	21,000	23,000
Pool: Commodities	9,252	12,000	15,000
Pool: Concessions	1,273	1,400	1,760
Fire: Personnel	2,585	3,000	3,500
Fire: Commodities	10,841	11,750	12,500
Fire: Capital Outlay	10,746	11,500	12,500
Street: Commodities	9,458	10,000	12,500
Street: Capital Outlay	13,834	20,000	30,000
Street: Contractual	10,255	15,000	20,000
WRA	7,107	7,500	0
Police: Personnel	39,971	45,000	50,000
Police: Commodities	17,498	18,000	20,000
Police: Other	3,110	3,500	4,000
Street Lighting	12,849	14,000	15,000
Park: Commodities	6,924	7,000	8,000
Park: Personnel	8,266	8,500	10,000
Park: Capital Outlay	0	10,000	12,500
Park: Contractual	43,722	45,000	50,000
Library	4,833	6,000	7,000
Lease Principal	3,163	5,580	5,778
Lease Interest	575	828	629
Transfer to Special Parks and Rec	0	0	5,000
Cash Forward (2023 column)			177,500
Miscellaneous	15,831	10,000	10,000
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**477,155**	**538,058**	**785,667**
Unencumbered Cash Balance Dec 31	316,991	288,530	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	583,310	729,080	785,667
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	785,667
		Tax Required	126,199
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	**126,199**

CPA Summary

City of Wakefield 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	26,236	26,807	32,685
Receipts:			
Ad Valorem Tax	3,759	8,924	xxxxxxxxxxxxxxxx
Delinquent Tax	48		
Motor Vehicle Tax	700	725	1,610
Recreational Vehicle Tax	11	15	21
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	10	15	23
Watercraft Tax	0	0	33
Special Assements	24,385	24,000	24,000
Transfer from Utilities	40,000	45,000	45,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**68,912**	**78,679**	**70,687**
Resources Available:	**95,147**	**105,486**	**103,372**
Expenditures:			
Principal	40,000	45,000	45,000
Interest	6,330	5,750	5,030
KDHE Loan - Principal	16,231	16,548	16,870
KDHE Loan - Interest	5,779	5,503	5,222
Cash Basis Reserve (2023 column)	0		41,000
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**68,340**	**72,801**	**113,122**
Unencumbered Cash Balance Dec 31	26,807	32,685	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	78,810	107,140	113,122
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	113,122
		Tax Required	9,750
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	9,750

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	40,607	40,344	xxxxxxxxxxxxxxxx
Delinquent Tax	515	500	2,500
Motor Vehicle Tax	7,573	8,000	7,281
Recreational Vehicle Tax	114	115	95
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	110	100	106
Watercraft Tax	0	0	150
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**48,920**	**49,059**	**10,132**
Resources Available:	**48,920**	**49,059**	**10,132**
Expenditures:			
Library Expenses	48,920	49,059	54,200
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**48,920**	**49,059**	**54,200**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	54,330	54,900	54,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	54,200
		Tax Required	44,068
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	44,068

CPA Summary

Qualifies for

City of Wakefield 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	50,411	52,247	49,749
Receipts:			
Ad Valorem Tax	39,058	38,802	xxxxxxxxxxxxxxxx
Delinquent Tax	496	0	0
Motor Vehicle Tax	7,285	7,000	7,002
Recreational Vehicle Tax	110	100	92
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	106	100	102
Watercraft Tax	0	0	145
Transfer from General Fund			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**47,054**	**46,002**	**7,341**
Resources Available:	**97,465**	**98,249**	**57,090**
Expenditures:			
Health Insurance	41,019	44,000	48,000
Retirement	0	0	0
Workers Compensation	4,199	4,500	6,000
Payroll Taxes	0	0	0
Cash Forward (2023 column)			45,470
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**45,218**	**48,500**	**99,470**
Unencumbered Cash Balance Dec 31	52,247	49,749	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	103,695	92,900	99,470
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	99,470
		Tax Required	42,380
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	42,380

Adopted Budget

Special Street	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	8,168	11,515	10,101
Receipts:			
Ad Valorem Tax	2,994	2,976	xxxxxxxxxxxxxxxx
Delinquent Tax	38	0	
Motor Vehicle Tax	557	550	537
Recreational Vehicle Tax	8	10	7
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	8	10	8
Watercraft Tax			0
Interest on Idle Funds	30	40	50
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**3,636**	**3,586**	**602**
Resources Available:	**11,804**	**15,101**	**10,703**
Expenditures:			
Special Street Expenses	289	5,000	7,460
Cash Forward (2023 column)			6,500
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**289**	**5,000**	**13,960**
Unencumbered Cash Balance Dec 31	11,515	10,101	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	7,680	12,400	13,960
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,960
		Tax Required	3,257
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	3,257

CPA Summary

City of Wakefield 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	11,115	17,607	17,882
Receipts:			
State of Kansas Gas Tax	26,702	25,190	25,580
County Transfers Gas		0	0
Interest on Idle Funds	78	85	100
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**26,780**	**25,275**	**25,680**
Resources Available:	**37,895**	**42,882**	**43,562**
Expenditures:			
Contractual	20,288	25,000	43,562
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**20,288**	**25,000**	**43,562**
Unencumbered Cash Balance Dec 31	17,607	17,882	0
2021/2022/2023 Budget Authority Amoun	33,625	38,855	43,562

Adopted Budget **Utilities**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	513,520	375,964	313,714
Receipts:			
Charges for Services	305,955	320,000	330,000
Fines, Forfeitures, and Penalties	6,104	6,500	7,000
Water Deposit	5,895	8,000	10,000
Sales Tax	1,614	2,000	2,500
Interest on Idle Funds	500	750	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**320,067**	**337,250**	**350,500**
Resources Available:	**833,587**	**713,214**	**664,214**
Expenditures:			
Personnel	63,535	67,500	70,000
Retirement	4,886	7,500	8,500
Contractual	25,753	26,000	30,000
Commodities	151,667	152,000	160,000
Utilities: Water (Water fees)	10,747	11,500	13,000
Taxes	4,433	5,000	6,000
Transfer to Bond and Interest Fund	40,000	45,000	45,000
Transfer to Capital Improvement Fund	45,000	45,000	45,000
Transfer to General Fund	108,000	30,000	
Cash Forward (2023 column)			276,714
Miscellaneous	3,602	10,000	10,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**457,623**	**399,500**	**664,214**
Unencumbered Cash Balance Dec 31	375,964	313,714	0
2021/2022/2023 Budget Authority Amoun	921,351	797,020	664,214

CPA Summary

City of Wakefield 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	495	995
Receipts:			
Alcoholic Tax	495	500	516
WRA			4,750
Transfer from General			5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**495**	**500**	**10,266**
Resources Available:	**495**	**995**	**11,261**
Expenditures:			
WRA			8,000
Cash Forward (2023 column)			3,261
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**11,261**
Unencumbered Cash Balance Dec 31	495	995	0
2021/2022/2023 Budget Authority Amount	0	0	11,261

Adopted Budget **0**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	0	0	0

CPA Summary

City of Wakefield

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Utility Capital Reserve F		**Library Endowment Fu**		**Capital Improvement Fu**		**American Rescue Plan A**		**CDBG**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	135,616	Cash Balance Jan 1	582,034	Cash Balance Jan 1	180,000	Cash Balance Jan 1	0	Cash Balance Jan 1	0	897,650
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	125	Interest	1,753	Transfer from Utilities F	45,000	Federal Grant	70,200	CV-3 Grant	142,113	
Total Receipts	125	Total Receipts	1,753	Total Receipts	45,000	Total Receipts	70,200	Total Receipts	142,113	259,191
Resources Available:	135,741	Resources Available:	583,786	Resources Available:	225,000	Resources Available:	70,200	Resources Available:	142,113	1,156,840
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Contractual	5,268	CV-3 Grant Expenses	142,113	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	5,268	Total Expenditures	142,113	147,381
Cash Balance Dec 31	135,741	Cash Balance Dec 31	583,786	Cash Balance Dec 31	225,000	Cash Balance Dec 31	64,932	Cash Balance Dec 31	0	1,009,459 **
										1,009,459 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Wakefield

will meet on September 6th, 2022 at 7:00 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 2023 Expenditures and Amount of Current Year Estimate for 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	477,155	18.998	538,058	18.996	785,667	126,199	18.996
Debt Service	68,340	0.614	72,801	1.468	113,122	9,750	1.468
Library	48,920	6.633	49,059	6.633	54,200	44,068	6.633
Employee Benefits	45,218	6.380	48,500	6.379	99,470	42,380	6.379
Special Street	289	0.489	5,000	0.490	13,960	3,257	0.490
Special Highway	20,288		25,000		43,562		
Utilities	457,623		399,500		664,214		
Special Parks and Recreatio					11,261		
Non-Budgeted Funds	147,381						
Totals	1,265,215	33.114	1,137,918	33.966	1,785,456	225,654	33.966
						*Revenue Neutral Rate***	*31.102*
Less: Transfers	193,000		120,000		95,000		
Net Expenditure	1,072,215		1,017,918		1,690,456		
Total Tax Levied	206,554		206,593		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,238,309		6,082,823		6,643,479		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	375,000	335,000	295,000
Revenue Bonds	0	0	0
Other	361,919	345,998	329,766
Lease Purchase Principal	3,754	0	26,187
Total	740,673	680,998	650,953

*Tax rates are expressed in mills

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

Julie Murphy

City Official Title: City Clerk

CPA Summary of Assumptions

GENERAL ASSUMPTIONS:

The forecasts in this document are based on past trends, current policies and assumptions about future conditions based on reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the June 15, 2022 County Clerk estimates. Prior year valuations are obtained from values certified by the County Clerk.

REVENUE ASSUMPTIONS:

Overall revenues are expected to increase slightly compared to the prior fiscal year.

Ad Valorem property tax is computed based on the statutorily imposed tax lid. Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain relatively flat or increase slightly compared to the current fiscal year.

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

EXPENDITURES ASSUMPTIONS:

Overall expenditures are expected to be flat or increase slightly compared to the prior fiscal year.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available funds are budgeted.

Salary/Wages and Benfits expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Operating expenditures are expected to increase approximately 1%-3% compared to the prior fiscal year.

Capital expenditures are budgeted based on Management's expected future capital needs .