**CERTIFICATE**

To the Clerk of Chautauqua, State of Kansas
We, the undersigned, officers of
**Cedar Vale**
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) |
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| 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 | | 7 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 341,200 | 131,672 | |
| Debt Service | 10-113 | 8 | 14,475 | 12,471 | |
| Library | 12-1220 | 8 | 19,800 | 18,098 | |
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| Special Highway | | 9 | 17,200 | | |
| Sewer Fund | | 9 | 75,066 | | |
| Water Fund | | 10 | 244,620 | | |
| Water Revenue Fund | | 10 | 79,587 | | |
| City Sales Tax | | 11 | 47,815 | | |
| Trash Fund | | 11 | 57,600 | | |
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| Non-Budgeted Funds-A | | 12 | | | |
| | | 12 | | | |
| **Totals** | | xxxxxx | 897,363 | 162,241 | |
| 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 | 88.174 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | **YES** |

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2024

County Clerk

Governing Body

**CPA Summary**

Cedar Vale

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 | 131,710 | 17,127 | 384 | 408 | 12 | 94 |
| Debt Service | 11,458 | 1,490 | 33 | 36 | 1 | 8 |
| Library | 17,034 | 2,215 | 50 | 53 | 1 | 12 |
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| | | | | | | |
| TOTAL | 160,202 | 20,832 | 467 | 497 | 14 | 114 |

County Treas Motor Vehicle Estimate 20,832
County Treas Recreational Vehicle Estimate 467
County Treas 16/20M Vehicle Estimate 497
County Treas Commercial Vehicle Tax Estimate 14
County Treas Watercraft Tax Estimate 114

Motor Vehicle Factor 0.13004
Recreational Vehicle Factor 0.00292
16/20M Vehicle Factor 0.00310
Commercial Vehicle Factor 0.00009
Watercraft Factor 0.00071

Cedar Vale 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 |
|---|---|---|---|---|---|
| General Fund | Trash Fund | | 5,000 | 0 | 12-825d |
| Water Fund | General Fund | 0 | 7,000 | 7,000 | 12-825d |
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| | **Totals** | 0 | 12,000 | 7,000 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 12,000 | 7,000 | |

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

Cedar Vale

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: | | | | | | | | | | | |
| 2021 Refunding Bond | 5/27/2021 | 8/1/2041 | Var | 215,000 | 195,000 | 2/1 | 8/1 | 4,555 | 10,000 | 4,475 | 10,000 |
| | | | | | | | | | | | |
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| **Total G.O. Bonds** | | | | | **195,000** | | | **4,555** | **10,000** | **4,475** | **10,000** |
| Revenue Bonds: | | | | | | | | | | | |
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| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
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| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **195,000** | | | **4,555** | **10,000** | **4,475** | **10,000** |

Cedar Vale 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 |
|---|---|---|---|---|---|---|---|
| 2016 Bobcat Equipment | 4/1/2017 | | 4.75 | 84,746 | 11,923 | 11,923 | 0 |
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| **Totals** | | | | | **11,923** | **11,923** | **0** |

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

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

**Budgeted Year: 2025**

Library found in: Cedar Vale
Chautauqua

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 | $17,034 | $18,098 |
| Delinquent Tax | $367 | $0 |
| Motor Vehicle Tax | $2,251 | $2,215 |
| Recreational Vehicle Tax | $51 | $50 |
| 16/20M Vehicle Tax | $66 | $53 |
| TOTAL TAXES | $19,769 | $20,416 |
| Difference in Total Taxes: | $647 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $1,794,231 | $1,816,910 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 9.494 | 9.961 |
| Difference in Levy Rate: | 0.467 | |
| 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

Cedar Vale 2025

**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 | 53,326 | 82,232 | 104,773 |
| Receipts: | | | |
| Ad Valorem Tax | 126,189 | 131,710 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 12,984 | 2,913 | |
| Motor Vehicle Tax | 19,614 | 17,922 | 17,127 |
| Recreational Vehicle Tax | 394 | 404 | 384 |
| 16/20M Vehicle Tax | 569 | 528 | 408 |
| Commercial Vehicle Tax | 108 | 52 | 12 |
| Watercraft Tax | 13 | 12 | 94 |
| Gross Earning (Intangible) Tax | 0 | 0 | 0 |
| Special Assessments | 1,725 | 300 | 300 |
| Sales & Use Tax | 58,647 | 39,000 | 39,000 |
| Licenses & Permits | 1,835 | 2,000 | 2,000 |
| County Disbursement | 250 | 0 | 0 |
| Franchise Tax | 47,675 | 38,000 | 38,000 |
| Court Fees | 6,069 | 4,500 | 4,500 |
| Cemetery Fees | 4,310 | 700 | 700 |
| Connecting Link | 392 | 0 | 0 |
| Camping Fees | 4,075 | 1,500 | 1,500 |
| Reimbursed Expenses | 6,602 | 0 | 0 |
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| Transfer from Water Fund | 0 | 7,000 | 7,000 |
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| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 1,971 | 1,000 | |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **293,422** | **247,541** | **111,025** |
| **Resources Available:** | **346,748** | **329,773** | **215,798** |

**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:** | 346,748 | 329,773 | 215,798 |
| Expenditures: | | | |
| Administration | 114,284 | 106,000 | 154,000 |
| Police | 79,209 | 53,200 | 63,200 |
| Streets | 21,598 | 18,500 | 63,500 |
| Street Lights | 9,045 | 9,800 | 10,000 |
| Parks & Recreation | 36,708 | 28,000 | 39,000 |
| Cemetery | 3,672 | 9,500 | 11,500 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| Sub-Total detail page | 264,516 | 225,000 | 341,200 |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **264,516** | **225,000** | **341,200** |
| Unencumbered Cash Balance Dec 31 | 82,232 | 104,773 | xxxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 279,668 | 278,500 | 341,200 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 341,200 |
| | | Tax Required | 125,402 |
| | Delinquent Comp Rate: | 5.0% | 6,270 |
| | | Amount of 2024 Ad Valorem Tax | 131,672 |

**CPA Summary**

Cedar Vale 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: | | | |
| Administration | | | |
| Salaries | 65,194 | 66,000 | 62,000 |
| Contractual | 35,147 | 23,000 | 35,000 |
| Commodities | 7,443 | 12,000 | 10,000 |
| Capital Outlay | 6,500 | 5,000 | 47,000 |
| | | | |
| | | | |
| | | | |
| Total | **114,284** | **106,000** | **154,000** |
| Police | | | |
| Salaries | 67,848 | 40,000 | 50,000 |
| Contractual | 8,133 | 8,200 | 8,200 |
| Commodities | 3,228 | 5,000 | 5,000 |
| Capital Outlay | 0 | 0 | 0 |
| Total | **79,209** | **53,200** | **63,200** |
| Streets | | | |
| Salaries | 15,117 | 11,000 | 40,000 |
| Contractual | 4,385 | 1,500 | 5,000 |
| Commodities | 2,096 | 6,000 | 2,500 |
| Capital Outlay | 0 | 0 | 16,000 |
| Total | **21,598** | **18,500** | **63,500** |
| Street Lights | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 9,045 | 9,800 | 10,000 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Total | **9,045** | **9,800** | **10,000** |
| Parks & Recreation | | | |
| Salaries | 16,100 | 6,000 | 6,000 |
| Contractual | 17,771 | 18,000 | 18,000 |
| Commodities | 2,837 | 4,000 | 3,000 |
| Capital Outlay | | 0 | 12,000 |
| Total | **36,708** | **28,000** | **39,000** |
| Cemetery | | | |
| Salaries | 2,691 | 4,000 | 6,000 |
| Contractual | 981 | 2,500 | 2,500 |
| Commodities | 0 | 3,000 | 1,000 |
| Capital Outlay | 0 | 0 | 2,000 |
| Total | **3,672** | **9,500** | **11,500** |

| | | | |
|---|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | **0** | **0** | **0** |

| | | | |
|---|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | **0** | **0** | **0** |

| | | | |
|---|---|---|---|
| Page Total | **264,516** | **225,000** | **341,200** |

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

Cedar Vale 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 | 11,218 | 3,272 | 1,030 |
| Receipts: | | | |
| Ad Valorem Tax | 5,003 | 11,458 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,147 | 105 | |
| Motor Vehicle Tax | 481 | 711 | 1,490 |
| Recreational Vehicle Tax | 10 | 16 | 33 |
| 16/20M Vehicle Tax | 48 | 21 | 36 |
| Commercial Vehicle Tax | 0 | 2 | 1 |
| Watercraft Tax | | 0 | 8 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | 6,689 | 12,313 | 1,568 |
| **Resources Available:** | 17,907 | 15,585 | 2,598 |
| Expenditures: | | | |
| GO Bond Principal | 10,000 | 10,000 | 10,000 |
| GO Bond Interest | 4,635 | 4,555 | 4,475 |
| | | | |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | 14,635 | 14,555 | 14,475 |
| Unencumbered Cash Balance Dec 31 | 3,272 | 1,030 | xxxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 14,635 | 14,879 | 14,475 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 14,475 |
| | | Tax Required | 11,877 |
| | Delinquent Comp Rate: | 5.0% | 594 |
| | | Amount of 2024 Ad Valorem Tax | 12,471 |

| 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 | 2,387 | 233 | 233 |
| Receipts: | | | |
| Ad Valorem Tax | 15,851 | 17,034 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,697 | 367 | |
| Motor Vehicle Tax | 2,509 | 2,251 | 2,215 |
| Recreational Vehicle Tax | 50 | 51 | 50 |
| 16/20M Vehicle Tax | 78 | 66 | 53 |
| Commercial Vehicle Tax | 14 | 6 | 1 |
| Watercraft Tax | 2 | 2 | 12 |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | 20,201 | 19,777 | 2,331 |
| **Resources Available:** | 22,588 | 20,010 | 2,564 |
| Expenditures: | | | |
| Appropriations | 22,355 | 19,777 | 19,800 |
| | | | |
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| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Ex | | | |
| **Total Expenditures** | 22,355 | 19,777 | 19,800 |
| Unencumbered Cash Balance Dec 31 | 233 | 233 | xxxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 22,684 | 24,100 | 19,800 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 19,800 |
| | | Tax Required | 17,236 |
| | Delinquent Comp Rate: | 5.0% | 862 |
| | | Amount of 2024 Ad Valorem Tax | 18,098 |

| CPA Summary |
|---|
| |

Cedar Vale 2025

**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 | 32 | 3,540 | 3,440 |
| Receipts: | | | |
| State of Kansas Gas Tax | 12,874 | 13,750 | 13,760 |
| County Transfers Gas | | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **12,874** | **13,750** | **13,760** |
| **Resources Available:** | **12,906** | **17,290** | **17,200** |
| Expenditures: | | | |
| Salaries | 8,354 | 8,500 | 8,500 |
| Materials & Supplies | 1,012 | 5,350 | 8,700 |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **9,366** | **13,850** | **17,200** |
| Unencumbered Cash Balance Dec 31 | 3,540 | 3,440 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 21,561 | 13,850 | 17,200 |

| Adopted Budget **Sewer Fund** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 30,284 | 12,466 | 6,066 |
| Receipts: | | | |
| Charges to Customers | 53,832 | 64,600 | 69,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **53,832** | **64,600** | **69,000** |
| **Resources Available:** | **84,116** | **77,066** | **75,066** |
| Expenditures: | | | |
| Salaries | 59,958 | 59,000 | 50,000 |
| Contractual | 9,382 | 5,000 | 5,000 |
| Commodities | 2,310 | 7,000 | 2,500 |
| Capital Outlay | 0 | 0 | 17,566 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **71,650** | **71,000** | **75,066** |
| Unencumbered Cash Balance Dec 31 | 12,466 | 6,066 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 71,656 | 76,884 | 75,066 |

**CPA Summary**

Cedar Vale 2025

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

| Adopted Budget **Water Fund** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 120,638 | 48,675 | 19,620 |
| Receipts: | | | |
| Charges to Customers | 197,432 | 210,000 | 215,000 |
| Swimming Pool Admissions | 6,001 | 5,000 | 6,000 |
| | | | |
| | | | |
| Interest on Idle Funds | 516 | 0 | 0 |
| Miscellaneous | 1,471 | 4,000 | 4,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **205,420** | **219,000** | **225,000** |
| **Resources Available:** | **326,058** | **267,675** | **244,620** |
| Expenditures: | | | |
| Salaries | 120,708 | 121,000 | 65,000 |
| Contractual | 47,045 | 37,055 | 25,000 |
| Commodities | 93,190 | 90,000 | 90,000 |
| Capital Outlay | 13,806 | 0 | 57,620 |
| Transfer Out | 0 | 0 | 7,000 |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | 2,634 | 0 | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **277,383** | **248,055** | **244,620** |
| Unencumbered Cash Balance Dec 31 | 48,675 | 19,620 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 285,408 | 284,807 | 244,620 |

Adopted Budget

| **Water Revenue Fund** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 37,062 | 51,587 | 65,587 |
| Receipts: | | | |
| Charges | 14,525 | 14,000 | 14,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **14,525** | **14,000** | **14,000** |
| **Resources Available:** | **51,587** | **65,587** | **79,587** |
| Expenditures: | | | |
| Capital Improvements | 0 | 0 | 79,587 |
| | | | |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **79,587** |
| Unencumbered Cash Balance Dec 31 | 51,587 | 65,587 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 27,233 | 65,062 | 79,587 |

**CPA Summary**

Cedar Vale 2025

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

| Adopted Budget **City Sales Tax** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 118,069 | 112,815 | 22,815 |
| Receipts: | | | |
| Sales & Use Tax | 45,941 | 25,000 | 25,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **45,941** | **25,000** | **25,000** |
| **Resources Available:** | **164,010** | **137,815** | **47,815** |
| Expenditures: | | | |
| Capital Outlay | 51,195 | 115,000 | 47,815 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **51,195** | **115,000** | **47,815** |
| Unencumbered Cash Balance Dec 31 | 112,815 | 22,815 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 168,069 | 133,069 | 47,815 |

Adopted Budget

| **Trash Fund** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 2,400 |
| Receipts: | | | |
| Charges to Customers | 0 | 60,000 | 60,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **60,000** | **60,000** |
| **Resources Available:** | **0** | **60,000** | **62,400** |
| Expenditures: | | | |
| Collection | 0 | 57,600 | 57,600 |
| | | | |
| | | | |
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| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **57,600** | **57,600** |
| Unencumbered Cash Balance Dec 31 | 0 | 2,400 | 4,800 |
| 2023/2024/2025 Budget Authority Amount: | 0 | 57,600 | 57,600 |

**CPA Summary**

0

## 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: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Municipal Equipment Rep** | | | 0 | | 0 | | 0 | | 0 | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 36 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 36 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | 0 | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 0 |
| Resources Available: | 36 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 36 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | 0 | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 36 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 36 ** |
| | | | | | | | | | | 36 ** |

**Note: These two block figures should agree.

| CPA Summary |
|---|
| |

2025

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

The governing body of
**Cedar Vale**
will meet on August 22, 2024 at 6:00 p.m. at Cedar Vale 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 Cedar Vale 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 | 264,516 | 75.106 | 225,000 | 73.408 | 341,200 | 131,672 | 72.470 |
| Debt Service | 14,635 | 2.978 | 14,555 | 6.386 | 14,475 | 12,471 | 6.864 |
| Library | 22,355 | 9.434 | 19,777 | 9.494 | 19,800 | 18,098 | 9.961 |
| | | | | | | | |
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| | | | | | | | |
| Special Highway | 9,366 | | 13,850 | | 17,200 | | |
| Sewer Fund | 71,650 | | 71,000 | | 75,066 | | |
| Water Fund | 277,383 | | 248,055 | | 244,620 | | |
| Water Revenue Fund | | | | | 79,587 | | |
| City Sales Tax | 51,195 | | 115,000 | | 47,815 | | |
| Trash Fund | 0 | | 57,600 | | 57,600 | | |
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| | | | | | | | |
| Non-Budgeted Funds-A | | | | | | | |
| | 36 | | | | | | |
| Totals | 711,136 | 87.518 | 764,837 | 89.288 | 897,363 | 162,241 | 89.295 |
| | | | | | | *Revenue Neutral Rate*** | *88.174* |
| Less: Transfers | 0 | | 12,000 | | 7,000 | | |
| Net Expenditure | 711,136 | | 752,837 | | 890,363 | | |
| Total Tax Levied | 157,553 | | 160,202 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,800,240 | | 1,794,231 | | 1,816,910 | | |

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 215,000 | 205,000 | 195,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 34,423 | 23,434 | 11,923 |
| Total | 249,423 | 228,434 | 206,923 |

*Tax rates are expressed in mills

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

Casey Mills
Official Title: City Clerk

PRAIRIE STAR

P.O. Box 417 • 102 E. Main
Sedan, KS 67361 • (620) 725-3176

# AFFIDAVIT OF PUBLICATION

Jenny Diveley of lawful age, being duly sworn, deposes and says he or she represents the publisher of:

**Prairie Star**
**P.O. Box 417 • Sedan, KS 67361**

a weekly newspaper in the state of Kansas at 102 E. Main, Sedan, Kansas, 67361, and of general circulation in Chautauqua and Elk counties and which has been admitted to the U.S. Mail as a second class matter in said county, and which said newspaper has been continuously and uninterruptedly published in said county during the period of one year immediately prior to the first publication of the notice hereinafter mentioned.

Publication printed in the regular issue of said newspaper for 1 consecutive weeks, with the first publication being made on Aug. 8, 2024, with subsequent publication being made on the following dates:

_____

_____

The affidavit further says that he or she has personal knowledge of the statements above set forth and that they are true.

Jenny Diveley
Signature

**State of Kansas, Chautauqua County**

**Subscribed and sworn to before me**

**this** 8th **day of** August, 2024.

NOTARY PUBLIC - State of Kansas
ROSELYN D. SWEANEY
My Appt. Exp. 9/9/2024

Roselyn D Sweaney
Notary Public

**PUBLIC NOTICE**

**Published in the Prairie Star on Aug. 8, 2024**

State of Kansas
City

2025

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

The governing body of
Cedar Vale
will meet on August 22, 2024 at 6:00 p.m. at Cedar Vale 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 Cedar Vale 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 | 264,516 | 75.106 | 225,000 | 73.408 | 344,200 | 131,672 | 72.470 |
| Debt Service | 14,635 | 2.978 | 14,555 | 6.386 | 14,475 | 12,471 | 6.854 |
| Library | 22,355 | 9.434 | 19,777 | 9.494 | 19,800 | 18,098 | 9.961 |
| Special Highway | 9,366 | | 13,850 | | 17,200 | | |
| Sewer Fund | 71,650 | | 71,000 | | 75,066 | | |
| Water Fund | 277,383 | | 248,055 | | 244,620 | | |
| Water Revenue Fund | | | | | 79,587 | | |
| City Sales Tax | 51,195 | | 115,000 | | 47,815 | | |
| Trash Fund | 0 | | 57,600 | | 57,600 | | |
| Non-Budgeted Funds-A | | | | | | | |
| | 36 | | | | | | |
| Totals | 711,136 | 87,518 | 764,837 | 89,288 | 897,363 | 162,241 | 89,295 |
| | | | | | *Revenue Neutral Rate** | | 88.774 |
| Less: Transfers | 0 | | 12,000 | | 7,000 | | |
| Net Expenditure | 711,136 | | 752,837 | | 890,363 | | |
| Total Tax Levied | 157,553 | | 160,202 | | xxxxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,800,240 | | 1,794,231 | | 1,816,910 | | |
| Outstanding Indebtedness, January 1, | 2022 | | 2023 | | 2024 | | |
| G.O. Bonds | 215,000 | | 205,000 | | 195,000 | | |
| Revenue Bonds | 0 | | 0 | | 0 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 34,423 | | 23,434 | | 11,923 | | |
| Total | 249,423 | | 228,434 | | 206,923 | | |

*Tax rates are expressed in mills

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

Casey Mills
Official Title: City Clerk

## Roll Call Vote

A Roll Call Vote of the City of Cedar Vale To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on August 22, 2024.

Resolution No. 24-10

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Oscar Mattocks | | | X |
| David Ferguson | X | | |
| Lorri Pontious | X | | |
| Fay Melton | X | | |
| Charles Henderson | X | | |
| Joel Haden | X | | |
| | | | |
| | | | |
| | | | |
| **TOTAL** | | | |

Certified:

Cay Mell

Resolution No. 24-11

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

**WHEREAS**, the Revenue Neutral Rate for the City of Cedar Vale was calculated as 88.174mills by the Chautauqua County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on August 22, 2024, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the City of Cedar Vale, 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 CEDAR VALE:**

The City of Cedar Vale shall levy a property tax rate exceeding the Revenue Neutral Rate of 88.174 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 22 day of August, 2024, and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

## PUBLIC NOTICE
**Published in the Prairie Star on Aug. 8, 2024**

State of Kansas
City

2025

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

Casey Mills
Official Title: City Clerk