State of Kansas
City

REC'D LYON CO CLERK
SEP 19 2024 PM1:02

2025

CERTIFICATE

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
City of Reading
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 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 Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	111,085	41,023	38.703 41,024
Debt Service	10-113				
Library	12-1220				
Special Highway		7	23,200		
Gas Utility		7	70,000		
Sewer Utility		8	29,500		
Trash Utility		8	38,000		
Water Utility		9	78,000		
		9			
Non-Budgeted Funds		10			
Totals		xxxxxx	349,785	41,023	38.703 ✓
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			1,059,971
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 38.697

Does budget require a resolution to exceed the Revenue Neutral Rate? anges in fund balan

Assisted by: _____

Address: _____

Email: _____

Date Attested: _____, 2024

County Clerk

Governing Body

Mary Ann Newton
Billy D. Paige
Heather Davis
Kevin Swenson
Tom Hollister
Melanie Davies

City of Reading

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 Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	41,018	10,903	331	131	326	48
Debt Service						
Library						
TOTAL	41,018	10,903	331	131	326	48

County Treas Motor Vehicle Estimate 10,903

County Treas Recreational Vehicle Estimate 331

County Treas 16/20M Vehicle Estimate 131

County Treas Commercial Vehicle Tax Estimate 326

County Treas Watercraft Tax Estimate 48

Motor Vehicle Factor 0.26581

Recreational Vehicle Factor 0.00807

16/20 Vehicle Factor 0.00319

Commercial Vehicle Factor 0.00795

Watercraft Factor 0.00117

City of Reading 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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Reading

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Princip
General Obligation:											
NONE											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Reading

2025

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 2024	Payments Due 2024	Payments Due 2025
NONE							
				Totals	**0**	**0**	**0**

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

City of Reading

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	23,975	33,108	38,618
Receipts:			
Ad Valorem Tax	37,237	41,018	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,427	386	
Motor Vehicle Tax	10,256	8,769	10,903
Recreational Vehicle Tax	324	198	331
16/20M Vehicle Tax	173	149	131
Commercial Vehicle Tax		301	326
Watercraft Tax		39	48
Gross Earning (Intangible) Tax			0
City Building Rents	7,400	7,000	7,000
Franchise Tax	5,378	7,500	7,500
Licenses and Permits	100	100	100
RV Park Rent	3,353	2,500	2,500
In Lieu of Tax (IRB)			
Interest on Idle Funds	2,714	3,100	3,100
Neighborhood Revitalization Rebate			0
Miscellaneous	375	250	250
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**68,737**	**71,310**	**32,189**
Resources Available:	**92,712**	**104,418**	**70,807**
Expenditures:			
Salaries and Wages	26,734	28,000	35,000
Employee Benefits	6,291	7,000	10,000
Commodities	5,106	4,500	14,085
Contractual	14,982	18,000	35,000
Park and Recreation	418	1,000	7,000
Street Lighting	6,073	7,300	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**59,604**	**65,800**	**111,085**
Unencumbered Cash Balance Dec 31	33,108	38,618	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	77,450	91,420	111,085
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	111,085
		Tax Required	40,278
	Delinquent Comp Rate:	1.9%	745
		Amount of 2024 Ad Valorem Tax	**41,023**

City of Reading 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	16,380	22,025	6,375
Receipts:			
State of Kansas Gas Tax	11,718	6,150	6,140
County Transfers Gas	601	700	700
Sales Tax Receipts	4,880	9,500	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**17,199**	**16,350**	**16,840**
Resources Available:	**33,579**	**38,375**	**23,215**
Expenditures:			
Street Repair and Maintenance		15,500	6,700
Commodities	1,140	4,000	2,000
Contractual	2,244	2,500	2,500
Wages and Benefits	8,170	10,000	12,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**11,554**	**32,000**	**23,200**
Unencumbered Cash Balance Dec 31	22,025	6,375	15
2023/2024/2025 Budget Authority Amount:	34,000	37,300	23,200

Adopted Budget **Gas Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,076	10,526	16,626
Receipts:			
Charges to Customers	53,658	55,000	55,000
Penalities and Late Fees	532	600	600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**54,190**	**55,600**	**55,600**
Resources Available:	**60,266**	**66,126**	**72,226**
Expenditures:			
Commodities	1,964	2,000	4,000
Contractual	11,735	12,000	16,000
Gas Purchases	25,391	25,500	27,000
Wages and Benefits	10,650	10,000	23,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**49,740**	**49,500**	**70,000**
Unencumbered Cash Balance Dec 31	10,526	16,626	2,226
2023/2024/2025 Budget Authority Amount:	53,000	49,500	70,000

City of Reading

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	16,204	15,602	10,602
Receipts:			
Charges to Customers	17,560	18,000	19,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**17,560**	**18,000**	**19,000**
Resources Available:	**33,764**	**33,602**	**29,602**
Expenditures:			
Commodities	1,910	2,000	2,500
Contractual	6,012	9,000	15,000
Wages and Benefits	10,240	12,000	12,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**18,162**	**23,000**	**29,500**
Unencumbered Cash Balance Dec 31	15,602	10,602	102
2023/2024/2025 Budget Authority Amount:	34,000	31,500	29,500

Adopted Budget **Trash Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,701	6,036	7,536
Receipts:			
Charges to Customers	30,210	31,000	32,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**30,210**	**31,000**	**32,000**
Resources Available:	**33,911**	**37,036**	**39,536**
Expenditures:			
Commodities	636	1,000	4,000
Contractual	25,038	26,000	30,000
Wages and Benefits	2,201	2,500	4,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**27,875**	**29,500**	**38,000**
Unencumbered Cash Balance Dec 31	6,036	7,536	1,536
2023/2024/2025 Budget Authority Amount:	33,000	29,500	38,000

City of Reading

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,222	10,075	18,455
Receipts:			
Charges to Customers	52,971	56,000	56,000
Farm Sales	1,687	1,700	1,700
Tower Space Rent	1,680	1,680	1,680
Penalties and Late Fees	979	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**57,317**	**60,380**	**60,380**
Resources Available:	**60,539**	**70,455**	**78,835**
Expenditures:			
Salaries and Wages	10,573	11,000	15,000
Employee Benefits	1,954	2,000	4,000
Commodities	3,761	4,000	8,000
Contractual	6,246	8,000	19,000
Water Purchases	27,930	27,000	32,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**50,464**	**52,000**	**78,000**
Unencumbered Cash Balance Dec 31	10,075	18,455	835
2023/2024/2025 Budget Authority Amount:	65,000	52,000	78,000

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

City of Reading

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Outlay		**Equipment Reserves**		0		0		0		
Unencumbered Cash Balance Jan 1	18,080	Unencumbered Cash Balance Jan 1	31,385	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 49,465
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Designated Donations	50	Sales Tax Receipts	11,718							
Total Receipts	50	Total Receipts	11,718	Total Receipts	0	Total Receipts	0	Total Receipts	0	11,768
Resources Available:	18,130	Resources Available:	43,103	Resources Available:	0	Resources Available:	0	Resources Available:	0	61,233
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Repairs	6,000	Equipment Purchases	26,724							
Total Expenditures	6,000	Total Expenditures	26,724	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	32,724
Cash Balance Dec 31	12,130	Cash Balance Dec 31	16,379	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	28,509 **
										28,509 **

** Note: These two block figures should agree.

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Reading
will meet on September 11, 2024 at 7:00 PM at Reading City Hall, 613 First Street, Reading, KS 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 Reading City Hall, 613 First Street, Reading, KS 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	59,604	40.509	65,800	40.509	111,085	41,023	38.702
Debt Service							
Library							
Special Highway	11,554		32,000		23,200		
Gas Utility	49,740		49,500		70,000		
Sewer Utility	18,162		23,000		29,500		
Trash Utility	27,875		29,500		38,000		
Water Utility	50,464		52,000		78,000		
Non-Budgeted Funds	32,724						
Totals	250,123	40.509	251,800	40.509	349,785	41,023	38.702
						*Revenue Neutral Rate***	*38.697*
Less: Transfers	0		0		0		
Net Expenditure	250,123		251,800		349,785		
Total Tax Levied	38,049		41,018		xxxxxxxxxxxxxxxxx		
Assessed Valuation	939,273		1,012,570		1,059,971		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

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

Joyce Wilson
City Official Title: Treasurer

Resolution No. 2024-01

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

WHEREAS, the Revenue Neutral Rate for the City of Reading was calculated as 38.697 mills by the Lyon County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 11, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Reading, 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 READING:

The City of Reading shall levy a property tax rate exceeding the Revenue Neutral Rate of 38.697 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 11th day of September, 2024 and **SIGNED** by the Governing Body.

Sign By:

Malonne Davies, Mary Ann Newton, Billy D. Paige

ROLL Call Vote of the City of Reading
To Levy a property tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 11, 2024.
Resolution No. 2024-01

Governing Body Member	Yes	No	No Vote
Malonne Davies			X
Marc Atchison	X		
Heather Jones	X		
Mary Ann Newton	X		
Billy Paige	X		
Kevin Sorensen	X		
Totals:			

Certified: Nancy J. Standifird

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, 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:
Aug. 31, 2024

Notice ID: AUlvQ3xpcfGfuDK63guK
Notice Name: City of Reading BH

PUBLICATION FEE: $75.55

Bettina Shank
Operations Manager

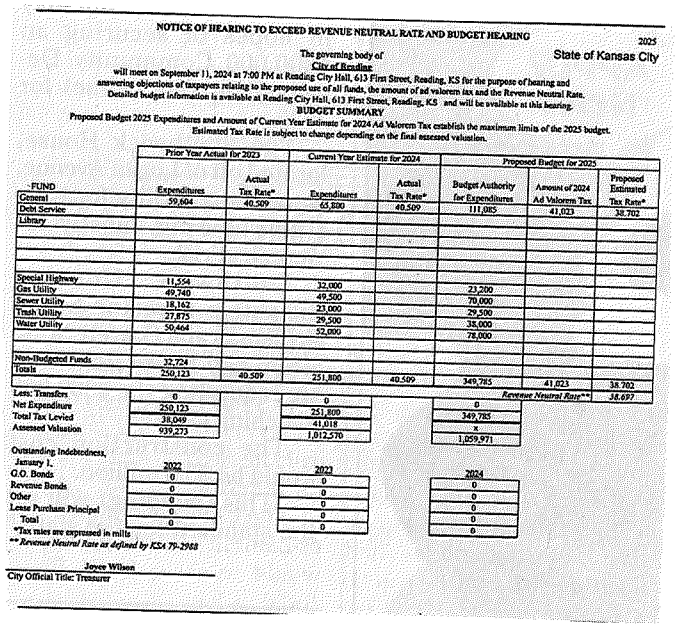
VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

Signed or attested before me on this
3rd day of September, A.D. 2024.

Notary Public



NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

State of Kansas City

The governing body of

City of Reading

will meet on September 11, 2024 at 7:00 PM at Reading City Hall, 613 First Street, Reading, KS 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 Reading City Hall, 613 First Street, Reading, KS and will be available at this hearing.

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General	59,604	40.509	65,800	40.509	111,085	41,023	38.702
Debt Service							
Library							
Special Highway	11,554		32,000		23,200		
Gas Utility	49,740		49,500		70,000		
Sewer Utility	18,162		23,000		29,500		
Trash Utility	27,875		29,500		38,000		
Water Utility	50,464		52,000		78,000		
Non-Budgeted Funds	32,724						
Totals	250,123	40.509	251,800	40.509	349,785	41,023	38.702
						*Revenue Neutral Rate***	*38.697*
Less: Transfers	0		0		0		
Net Expenditure	250,123		251,800		349,785		
Total Tax Levied	38,049		41,018		x		
Assessed Valuation	939,273		1,012,570		1,059,971		

Outstanding Indebtedness, January 1.	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Joyce Wilson

City Official Title: Treasurer

REC'D I N CO CLERK
JUL 16 2024 PM4:24

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF READING, LYON COUNTY KANSAS HEREBY NOTIFIES THE LYON COUNTY CLERK OF THE INTENT OF EXCEED THE REVENUE NEUTRAL RATE;

__X__ YES, we intend to EXCEED the Revenue Neutral Rate and our proposed mill levy rate is 38.702. The date of our hearing is September 7, 2024 at 6:45 PM, and will be held at Reading City Hall, 613 First Street, Reading, KS.

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

(seal)

Joyce M. Wilson
Clerk or Officer of Governing Body

----------OFFICE USE ONLY----------

If YES – was the notice turned into the County Clerk on or before **July 20**?

_____ YES _____ NO

COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **CITY OF READING**

General:

✓ A Certificate page signed by at least one member of the governing body.

✓ Verify that page numbers listed on the Certificate page are included in the budget.

✓ Verify that expenditures for each fund on the Certificate page matches individual fund sheet expenditures.

✓ Staple Proof of Publication, and published ordinance or signed resolution is attached.

✓ Verify the Total Ad Valorem Tax (from cert. pg. 1) does not exceed maximum levy (pg. 2, line 17).

Transfers:

✓ Verify the transfers listed on Schedule of Transfers are traceable to the fund page and amounts are in agreement.

Notice of Budget Hearing:

✓ Verify there are at least 10 days between the date the Notice of Budget Hearing was published and when the hearing was held.

✓ All funds are listed.

✓ Verify lease purchase principal outstanding for January 1, 20__ matches the total on "Statement of Conditional Lease-Purchase". Lease payments must be budgeted in an operating fund (payments from the bond and interest funds are not authorized).

Fund Sheets:

✓ December 31st cash balance was forwarded to January 1st.

✓ Check that all miscellaneous receipt/expenditure amounts do not exceed 10% of total receipts or expenditures.

✓ Check that non-appropriated balances do not exceed 5% of total expenditures.

INCIC