State of Kansas
City

2025

CERTIFICATE

To the Clerk of JEWELL COUNTY, State of Kansas

We, the undersigned, officers of

FORMOSO

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	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	43,000	15,254	60.918
Debt Service	10-113	8			
Library	12-1220	8	4,950	3,802	15.184
No Fund Warrant		9			
		9			
Special Highway		10	4,200		
Solid Waste Utility		10	4,600		
Sewer Utility		11	8,000		
Well Water Utility		11	2,500		
Water Utility		12	20,085		
Non-Budgeted Funds-A					
Totals		xxxxx	87,335	19,056	76.102
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
250,401
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	76.803
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: Oct 8 2024
County Clerk

Governing Body

CPA Summary

FORMOSO

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	15,141	2,228	66	0	184	14
Debt Service						
Library	3,990	587	17	0	48	4
No Fund Warrant						
TOTAL	19,131	2,815	83	0	232	18

County Treas Motor Vehicle Estimate	2,815				
County Treas Recreational Vehicle Estimate		83			
County Treas 16/20M Vehicle Estimate			0		
County Treas Commercial Vehicle Tax Estimate				232	
County Treas Watercraft Tax Estimate					18

Motor Vehicle Factor	0.14716				
Recreational Vehicle Factor		0.00436			
16/20M Vehicle Factor			0.00000		
Commercial Vehicle Factor				0.01215	
Watercraft Factor					0.00092

FORMOSO 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
Solid Waste	Capital Improvement	750			KSA 12-825d
Sewer Utility	Capital Improvement	3,000	2,000	2,000	KSA 12-825d
	Totals	3,750	2,000	2,000	
	Adjustments*				
	Adjusted Totals	3,750	2,000	2,000	

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

FORMOSO 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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

FORMOSO 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
Totals					**0**	**0**	**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: FORMOSO
JEWELL 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	$3,990	$3,802
Delinquent Tax	$0	$0
Motor Vehicle Tax	$300	$587
Recreational Vehicle Tax	$10	$17
16/20M Vehicle Tax	$0	$0
TOTAL TAXES	$4,300	$4,406
Difference in Total Taxes:	$106	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$232,708	$249,095
Did Assessed Valuation Decrease?	No	
Levy Rate	17.146	15.263
Difference in Levy Rate:	(1.883)	
Qualify for grant: Not 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

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	7,596	5,466	4,259
Receipts:			
Ad Valorem Tax	13,785	15,141	xxxxxxxxxxxxxxxxx
Delinquent Tax	254		
Motor Vehicle Tax	1,408	2,228	2,228
Recreational Vehicle Tax	72	66	66
16/20M Vehicle Tax			0
Commercial Vehicle Tax	250	184	184
Watercraft Tax	18	14	14
Gross Earning (Intangible) Tax			0
Reimbursed Expenses			
Mineral Production Tax			
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	6,358	6,425	6,425
Franchise Tax	7,583	6,579	6,579
Licenses			
Reimbursed Expenses	6,255	7,000	7,000
Rents	420	420	420
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,591	1,600	1,600
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,994**	**39,657**	**24,517**
Resources Available:	**45,590**	**45,123**	**28,776**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	45,590	45,123	28,776
Expenditures:			
Salaries/Wages/Benefits	8,217	7,800	7,800
Repairs	0	600	600
Utilities	7,013	6,100	6,500
Telephone & Postage	495	750	750
Supplies	2,742	2,500	3,000
Dues & Fees	3,666	3,062	3,100
Street Lights	5,068	5,500	6,000
Insurance	12,923	14,552	15,250
Sub-Total detail page	40,124	40,864	43,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**40,124**	**40,864**	**43,000**
Unencumbered Cash Balance Dec 31	5,466	4,259	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	41,136	45,947	43,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	43,000
		Tax Required	14,224
	Delinquent Comp Rate:	7.2%	1,030
		Amount of 2024 Ad Valorem Tax	15,254

CPA Summary

FORMOSO 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,187	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**2,187**	**0**	**0**
Expenditures:			
Transfer to General Fund	2,187		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**2,187**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,187	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	7.2%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,168	1,369	749
Receipts:			
Ad Valorem Tax	4,325	3,990	xxxxxxxxxxxxxxxx
Delinquent Tax	67	0	0
Motor Vehicle Tax	663	300	587
Recreational Vehicle Tax	19	10	17
16/20M Vehicle Tax			0
Commercial Vehicle Tax	70	25	48
Watercraft Tax	5	5	4
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous		0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,149**	**4,330**	**656**
Resources Available:	**6,317**	**5,699**	**1,405**
Expenditures:			
Employee Benefits	748	750	750
Distribution to Library Board	4,200	4,200	4,200
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,948**	**4,950**	**4,950**
Unencumbered Cash Balance Dec 31	1,369	749	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	5,150	5,400	4,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,950
		Tax Required	3,545
	Delinquent Comp Rate:	7.2%	257
		Amount of 2024 Ad Valorem Tax	3,802

CPA Summary

FORMOSO 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	2,954	5,420	4,222
Receipts:			
State of Kansas Gas Tax	2,771	2,330	2,330
County Transfers Gas		0	0
Reimbursements	0	672	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,771**	**3,002**	**2,330**
Resources Available:	**5,725**	**8,422**	**6,552**
Expenditures:			
Repairs	305	4,200	4,200
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**305**	**4,200**	**4,200**
Unencumbered Cash Balance Dec 31	5,420	4,222	2,352
2023/2024/2025 Budget Authority Amount	4,000	4,200	4,200

Adopted Budget

Solid Waste Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,051	1,862	1,589
Receipts:			
Customer Pays	3,991	4,327	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,991**	**4,327**	**4,500**
Resources Available:	**6,042**	**6,189**	**6,089**
Expenditures:			
Hauling/Contract	3,430	3,600	3,600
Transfer to Capital Improvement	750	1,000	1,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,180**	**4,600**	**4,600**
Unencumbered Cash Balance Dec 31	1,862	1,589	1,489
2023/2024/2025 Budget Authority Amount	4,500	4,600	4,600

CPA Summary

FORMOSO 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	10,526	10,626	6,421
Receipts:			
Customer Pays	3,637	3,795	3,795
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,637**	**3,795**	**3,795**
Resources Available:	**14,163**	**14,421**	**10,216**
Expenditures:			
Operations/Maintenance	430	4,000	4,000
Transfer to Capital Improvement	3,000	2,000	2,000
Software	107	2,000	2,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,537**	**8,000**	**8,000**
Unencumbered Cash Balance Dec 31	10,626	6,421	2,216
2023/2024/2025 Budget Authority Amount	7,000	9,000	8,000

Adopted Budget

Well Water Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,512	2,368	2,118
Receipts:			
Customer Pays	856	2,250	2,250
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**856**	**2,250**	**2,250**
Resources Available:	**2,368**	**4,618**	**4,368**
Expenditures:			
Repairs/Maintenance	0	2,500	2,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**2,500**	**2,500**
Unencumbered Cash Balance Dec 31	2,368	2,118	1,868
2023/2024/2025 Budget Authority Amount	2,500	4,300	2,500

CPA Summary

FORMOSO 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
No Fund Warrant			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 249,095

Valuation Factor: 249.095

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

AFFIDAVIT OF PUBLICATION

JEWELL COUNTY RECORD

PO Box 305, Mankato, Kansas 66956

Phone: 402-879-3291 email: jcr@nckcn.com

STATE OF KANSAS, JEWELL COUNTY, SS:

William A. Blauvelt, being first duly sworn, deposes and says: That he is the publisher of the Jewell County Record, a weekly newspaper published in and of general circulation in Jewell County, Kansas, with a general paid circulation on a weekly basis in Jewell County Kansas and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published at least 50 times a year and has been published continuously and uninterruptedly in said county for a period of more than five years prior to the first publication notice; and has been admitted at the post office of Mankato in said county as periodical class.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made on the 18th day of July, 2024 with subsequent publications being made on the following dates

Second publication on the _____ day of _____, 20_____

Third publication on the _____ day of _____, 20_____

Fourth publication on the _____ day of _____, 20_____

Fifth publication on the _____ day of _____, 20_____

Sixth publication on the _____ day of _____, 20_____

Signed W A Blauvelt

Subscribed and sworn to before me on the 18th day of July, 2024

Printer (publication) Fee $ #96.00 Total Publication Fees $ #96.00

Notary Public Reta I. Boswell

GENERAL NOTARY - State of Nebraska
RETA I BOSWELL
My Comm. Exp. July 26, 2025

#19763.22

NOTICE OF BUDGET HEARING

The governing body of

FORMOSO

will meet on JULY 24, 2024 at 7:00 P.M. at CITY HALL for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at 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	40,124	65.720	40,864	65.064	43,000	15,254	61.240
Debt Service	2,187						
Library	4,948	22.244	4,950	17.146	4,950	3,802	15.263
No Fund Warrant	323						
Special Highway	305		4,200		4,200		
Solid Waste Utility	4,180		4,600		4,600		
Sewer Utility	3,537		8,000		8,000		
Well Water Utility			2,500		2,500		
Water Utility	19,208		20,090		20,085		
Non-Budgeted Funds-A	48,169						
Totals	122,981	87.964	85,204	82.210	87,335	19,056	76.503
						*Revenue Neutral Rate***	*76.803*
Less: Transfers	3,750		2,000		2,000		
Net Expenditure	119,231		83,204		85,335		
Total Tax Levied	19,132		19,131		xxxxxxxxxxxxxxxxx		
Assessed Valuation	217,500		232,708		249,095		

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*

LAVERNIA PETERS

Official Title: MAYOR