CERTIFICATE

To the clerk of Trego County, State of Kansas

We, the undersigned, Governing Body of

City of WaKeeney

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 Amounts(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, 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	1,710,290	801,857	50.458
Debt Service	10-113	8			
Library	12-1220	9	108,100	87,999	5.537
Industrial Development	12-1617i	10	80,000	11,665	0.734
Special Highway		11	60,000		
Special Parks		11	9,000		
Sewer & Water		12	690,624		
Refuse & Recyling		12	286,500		
Principle & Interest - Utility Debt		13	174,625		
Local Drug Foreiture		13	25,000		
Opioid Addiction Fund		14	10,000		
Travel & Tourism		15	154,475		
General Transportation Bus		16	44,800		
GT Bus - Out-of-Town		17	66,375		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Non-Budgeted Funds-C		20			
Totals		xxxxx	3,419,789	901,521	56.729
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice		22			15,891,576
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	52.437
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Attest: October 15, 2024

Rori Augustine
County Clerk

Governing Body

City of WaKeeney

2025

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	717,671	80,383	3,222	1,127	8,379	870
Debt Service						
Library	87,537	9,805	393	137	1,022	106
Industrial Development	28,137	3,151	126	44	329	34
TOTAL	833,345	93,339	3,741	1,308	9,730	1,010

County Treas Motor Vehicle Estimate 93,339

County Treas Recreational Vehicle Estimate 3,741

County Treas 16/20M Vehicle Estimate 1,308

County Treas Commercial Vehicle Tax Estimate 9,730

County Treas Watercraft Tax Estimate 1,010

Motor Vehicle Factor 0.11201

Recreational Vehicle Factor 0.00449

16/20M Vehicle Factor 0.00157

Commercial Vehicle Factor 0.01168

Watercraft Factor 0.00121

City of WaKeeney

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	Capital Improvement Reserve	-	-	25,000	12-1,118
General	Equipment Reserve	-	-	25,000	12-1,117
General	Group Health Insurance Reserve	8,129	5,000	15,000	Ordinance
Sewer & Water	Group Health Insurance Reserve	3,086	5,200	8,000	Ordinance
Sewer & Water	Utility Depreciation Reserve	70,000	-	65,000	12-825d
Sewer & Water	Principle & Interest - Utility Debt	174,624	174,624	174,624	Ordinance
Library	Library Capital Outlay	5,000	5,000	5,000	12-1,118
Refuse & Recycling	General	10,000	10,000	20,000	12-825d
Travel & Tourism	T&T Capital Improvement Reserve	5,000	15,000	5,000	Ordinance
	Totals	275,839	214,824	342,624	
	Adjustments				
	Adjusted Totals	275,839	214,824	342,624	

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

City of WaKeeney

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:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KS Water Pollution Control Loan Fun	1/16/2007	9/2/2028	2.51	2,764,283	738,687	3/1 & 9/1	3/1 & 9/1	17,562	157,063	13,595	161,030
Total Other					**738,687**			**17,562**	**157,063**	**13,595**	**161,030**
Total Indebtedness					**738,687**			**17,562**	**157,063**	**13,595**	**161,030**

City of WaKeeney

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 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.

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

Budgeted Year: 2025

Library found in: City of WaKeeney
Trego County

As provided in KSA 79-2553 *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	$87,537	$87,999
Delinquent Tax	$0	$0
Motor Vehicle Tax	$10,000	$9,805
Recreational Vehicle Tax	$400	$393
16/20M Vehicle Tax	$0	$137
TOTAL TAXES	$97,937	$98,334
Difference in Total Taxes:	$397	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$15,264,256	$15,892,009
Did Assessed Valuation Decrease?	No	
Levy Rate	5.735	5.537
Difference in Levy Rate:	(0.198)	
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 from the State Library

City of WaKeeney 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	134,619	147,810	136,415
Receipts:			
Ad Valorem Tax	657,970	717,671	xxxxxxxxxxxxxxxxx
Delinquent Tax	12,789	0	0
Motor Vehicle Tax	81,742	83,000	80,383
Recreational Vehicle Tax	3,428	3,000	3,222
16/20M Vehicle Tax	0	0	1,127
Commercial Vehicle Tax	8,025	8,000	8,379
Watercraft Tax	0	0	870
Local Alcoholic Liquor	4,480	4,500	4,660
Local Sales Tax	398,819	400,000	400,000
Licenses & Permits			
Utility Franchise Fees	136,607	130,000	135,000
Beverage & Other Permits	4,285	4,000	4,000
VIN Inspections	380	0	500
Charges for Services			
Swimming Pool Receipts	13,447	14,000	14,000
Cemetery - Lots & Services	3,060	4,000	4,000
Fines & Fees			
Municipal Court	26,671	25,000	25,000
Muni Court - Diverson	5,400	4,000	5,000
Bail Bonds	500	1,000	1,000
Grants	0	0	0
Transfers in From:			
Refuse & Recycling Utility	10,000	10,000	20,000
Rental Income - Barclay Office	15,610	15,600	15,600
Interest on Idle Funds	59,131	60,000	45,000
Neighborhood Revitalization Rebate			0
Miscellaneous	21,296	20,000	20,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,463,640**	**1,503,771**	**787,741**
Resources Available:	**1,598,259**	**1,651,581**	**924,156**

City of WaKeeney

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	1,598,259	1,651,581	924,156
Expenditures:			
General Administration			
Salaries & Wages	382,260	382,000	435,000
Employee Group Insurance	36,033	42,000	46,000
Utilities & Street Lights	65,560	66,000	70,000
Services, Supplies, & Maintenance	78,041	85,000	90,000
Vehicle Fuel	20,127	20,000	22,000
Dues & Subscriptions	2,162	2,500	5,000
Insurance	85,838	95,000	100,000
Miscellaneous	2,587	2,500	5,000
Training & Travel	4,580	5,000	7,000
Swimming Pool Expense	15,297	17,000	18,000
Property Taxes	0	0	0
Refund Bail Bonds	145	1,000	1,000
General - Public Safety			
Salaries & Wages	290,937	300,000	300,000
Employee Group Insurance	31,294	33,500	39,000
Services, Supplies, & Maintenance	32,999	32,000	35,000
Telephone & Computer Server	14,264	15,000	14,500
Vehicle Fuel	13,070	15,000	18,000
Vehicle Repairs	8,354	17,000	18,000
Dues & Subscriptions	25	500	2,000
Training & Travel	3,427	5,000	7,000
Law Enforcement Fees	46,800	46,800	46,800
Equipment Annual Fees	0	0	16,000
Miscellaneous	4,052	2,000	3,000
Fire Department - Annual Budget	40,765	49,490	49,490
Diversion Funds Expense	6,004	2,000	5,000
General - Employee Benefits			
Employer's Social Security	52,672	52,000	58,000
Employer's KPERS	56,103	60,000	71,000
Kansas Unemployment Tax	670	1,000	1,000
Worker's Compensation Insurance	34,240	36,376	38,000
Appropriations To:			
General Transportation Bus	5,000	10,000	15,000
Christmas Greenery & Lights	5,113	5,000	5,000
Trego County Airport	2,500	2,500	2,500
Miscellaneous Appropriations	6,275	7,000	7,000

Capital Outlay	0	0	0
Street Maintenance	80,160	80,000	80,000
Parks Capital Outlay	14,966	15,000	15,000
Transfer to Other Funds			
Capital Improvement Reserve	0	0	25,000
Equipment Reserve	0	0	25,000
Group Health Insurance Reserve	8,129	10,000	15,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,450,449**	**1,515,166**	**1,710,290**
Unencumbered Cash Balance Dec 31	147,810	136,415	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	1,603,080	1,657,425	1,710,290
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,710,290
		Tax Required	786,134
	Delinquent Comp Rate:	2.0%	15,723
		Amount of 2024 Ad Valorem Tax	801,857

City of WaKeeney 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	6,676	6,676	6,676
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**6,676**	**6,676**	**6,676**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	0
Unencumbered Cash Balance Dec 31	6,676	6,676	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	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	7,527	5,526	10,063
Receipts:			
Ad Valorem Tax	77,963	87,537	xxxxxxxxxxxxxxxx
Delinquent Tax	1,434	0	0
Motor Vehicle Tax	10,212	10,000	9,805
Recreational Vehicle Tax	422	400	393
16/20M Vehicle Tax	0	0	137
Commercial Vehicle Tax	1,089	1,000	1,022
Watercraft Tax	0	0	106
Fines & Fees	0	0	200
Memorial Donations	0	0	0
Grants	0	0	0
Interest on Idle Funds	114	100	100
State Aide	0		
Neighborhood Revitalization Rebate			0
Miscellaneous	320	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**91,554**	**99,037**	**11,763**
Resources Available:	**99,081**	**104,563**	**21,826**
Expenditures:			
Salaries & Wages	57,247	57,000	67,400
Employer's Social Security	4,354	4,400	5,100
Employer's KPERS	4,042	4,000	5,100
Telephone	618	800	800
Services, Supplies, & Maintenance	2,720	3,000	3,000
Utilities	4,121	4,200	4,500
Furniture & Fixtures	462	500	500
Training, Travel & Dues	320	300	300
Building & Equipmentment Maintenance	0	1,500	1,500
Programming	1,883	1,500	1,500
Videos, Books, Periodicals, & Audio	8,278	8,600	8,600
Bibliographic Supplies	497	400	500
State Grant Expense	0	0	0
Insurance	264	300	300
Other Grant Expense	0	0	0
Technology & E Books	1,872	2,000	3,000
Transfer to Library Capital Outlay	5,000	5,000	5,000
Miscellaneous	1,877	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**93,555**	**94,500**	**108,100**
Unencumbered Cash Balance Dec 31	5,526	10,063	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	99,600	100,900	108,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	108,100
		Tax Required	86,274
	Delinquent Comp Rate:	2.0%	1,725
		Amount of 2024 Ad Valorem Tax	87,999

CPA Summary

City of WaKeeney 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	68,392	88,143	64,880
Receipts:			
Ad Valorem Tax	21,754	28,137	xxxxxxxxxxxxxxxx
Delinquent Tax	425	0	
Motor Vehicle Tax	3,128	3,000	3,151
Recreational Vehicle Tax	131	100	126
16/20M Vehicle Tax	0	0	44
Commercial Vehicle Tax	311	300	329
Watercraft Tax	0	0	34
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**25,749**	**31,537**	**3,684**
Resources Available:	**94,141**	**119,680**	**68,564**
Expenditures:			
Economic & Community Development	3,748	50,000	75,000
Code Enforcement	2,250	4,800	5,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,998**	**54,800**	**80,000**
Unencumbered Cash Balance Dec 31	88,143	64,880	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	91,000	90,000	80,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	80,000
		Tax Required	11,436
	Delinquent Comp Rate:	2.0%	229
		Amount of 2024 Ad Valorem Tax	11,665

City of WaKeeney 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	12,769	1,952	12,270
Receipts:			
State of Kansas Gas Tax	47,952	47,770	47,730
County Transfers Gas		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**47,952**	**47,770**	**47,730**
Resources Available:	**60,721**	**49,722**	**60,000**
Expenditures:			
Street Maintenance	58,769	37,452	60,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**58,769**	**37,452**	**60,000**
Unencumbered Cash Balance Dec 31	1,952	12,270	0
2023/2024/2025 Budget Authority Amoun	60,000	60,000	60,000

Adopted Budget

Special Parks	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,298	2,645	4,340
Receipts:			
Local Alcoholic Liquor Tax	4,480	4,500	4,660
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,480**	**4,500**	**4,660**
Resources Available:	**8,778**	**7,145**	**9,000**
Expenditures:			
Park Maintenance	6,133	2,805	9,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,133**	**2,805**	**9,000**
Unencumbered Cash Balance Dec 31	2,645	4,340	0
2023/2024/2025 Budget Authority Amoun	9,000	9,000	9,000

CPA Summary

State of Kansas
City

City of WaKeeney 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer & Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	86,778	79,080	107,317
Receipts:			
Water Receipts	311,459	300,000	300,000
Sewer Receipts	263,919	260,000	260,000
Bulk Water	126	0	500
Install & Connect Fees	2,940	3,000	3,000
Late Charges	6,475	6,000	6,000
Tower Rent	8,554	8,500	8,500
Miscellaneous	11,136	8,000	8,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**604,609**	**585,500**	**586,000**
Resources Available:	**691,387**	**664,580**	**693,317**
Expenditures:			
Salaries & Wages	145,256	156,000	185,000
Employer's Social Security	10,987	12,000	14,200
Employer's KPERS	13,679	16,000	19,800
Employee Group Insurance	23,603	25,500	37,000
Utilities - Water	42,351	42,000	42,000
Utilities - Sewer	14,051	15,000	17,000
Services, Supplies, & Maintenance - Water	58,351	60,000	65,000
Services, Supplies, & Maintenance - Sewer	14,747	15,000	20,000
Vehicle Fuel - Water	4,093	5,000	6,000
Vehicle Fuel - Sewer	4,119	5,000	6,000
Dues & Subscriptions	1,531	1,500	2,000
Training & Travel	150	2,000	5,000
Water Leases	10,509	10,939	7,500
Sales Tax	4,417	5,000	5,000
State Water Fees	6,230	5,500	6,500
Capital Outlay	0	0	
Transfer to Principal & Interest - Utility Debt	174,624	174,624	174,624
Transfer to Utility Depreciation Reserve	70,000	0	65,000
Transfer to Group Health Insurance Reserve	3,086	5,200	8,000
Cash Reserve (2025 column)			
Miscellaneous	10,523	1,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**612,307**	**557,263**	**690,624**
Unencumbered Cash Balance Dec 31	79,080	107,317	2,693
2023/2024/2025 Budget Authority Amount:	644,524	693,224	690,624

Adopted Budget

Refuse & Recyling	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	20,615	19,676	18,676
Receipts:			
Charges for Services	244,563	245,000	250,000
Sale of Recyclables	1,850	5,000	3,000
Compost Carts	21,596	22,000	22,000
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**268,009**	**272,000**	**275,000**
Resources Available:	**288,624**	**291,676**	**293,676**
Expenditures:			
Contractual Services - Refuse & Recycling	231,950	236,000	236,000
Contractual Services - Compost Carts	13,761	14,000	14,000
Services, Supplies, & Maintenance	9,596	10,000	12,000
Utilities	2,956	3,000	4,500
Transfer to General	10,000	10,000	20,000
Capital Outlay	0	0	0
Fuel Surcharge	685	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**268,948**	**273,000**	**286,500**
Unencumbered Cash Balance Dec 31	19,676	18,676	7,176
2023/2024/2025 Budget Authority Amount:	292,259	291,500	286,500

CPA Summary

City of WaKeeney 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Principle & Interest - Utility Debt**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,143	1,142	1,141
Receipts:			
Transfer from Sewer & Water	174,624	174,624	174,624
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**174,624**	**174,624**	**174,624**
Resources Available:	**175,767**	**175,766**	**175,765**
Expenditures:			
Principal	153,194	157,063	161,030
Interest	21,431	17,562	13,595
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**174,625**	**174,625**	**174,625**
Unencumbered Cash Balance Dec 31	1,142	1,141	1,140
2023/2024/2025 Budget Authority Amount	174,625	174,625	174,625

Adopted Budget

Local Drug Foreiture	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	70,168	18,549	15,000
Receipts:			
Forefeiture Proceeds	0	0	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**10,000**
Resources Available:	**70,168**	**18,549**	**25,000**
Expenditures:			
Capital Outlay	51,619	3,549	25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**51,619**	**3,549**	**25,000**
Unencumbered Cash Balance Dec 31	18,549	15,000	0
2023/2024/2025 Budget Authority Amount	50,000	55,000	25,000

See Tab A

CPA Summary

City of WaKeeney 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Opioid Addiction Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	427	5,278	8,000
Receipts:			
State Aide	4,851	4,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,851**	**4,000**	**2,000**
Resources Available:	**5,278**	**9,278**	**10,000**
Expenditures:			
Addiction Prevention Expense	0	1,278	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**1,278**	**10,000**
Unencumbered Cash Balance Dec 31	5,278	8,000	0
2023/2024/2025 Budget Authority Amount	0	0	10,000

See Tab C

City of WaKeeney 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Travel & Tourism**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	175,240	164,367	131,102
Receipts:			
Guest Tax	99,123	100,000	100,000
Special Projects	0	500	0
Christmas	2,250	2,000	2,000
Grants	49,125	0	0
Interest on Idle Funds	174	200	150
Main Street		2,000	1,000
Miscellaneous	2,189	0	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**152,861**	**104,700**	**104,150**
Resources Available:	**328,101**	**269,067**	**235,252**
Expenditures:			
Office			
Salaries & Wages	25,304	30,000	48,000
Employer's Social Security	1,969	4,000	4,000
Employer's KPERS	0	4,565	4,565
Employee Group Insurance	0	0	8,100
Telephone	507	1,200	1,200
Supplies	448	3,000	2,000
Dues & Subscriptions	1,886	1,500	1,000
Web Site Maintenance	480	1,200	1,200
Training & Travel	3,938	6,000	6,000
Advertising			
Tourism Ads	16,900	17,000	15,500
Billboards	5,500	5,000	5,000
Brochures	0	2,000	2,000
Blogs	164	500	0
Sponsorships	3,185	5,000	3,500
Projects			
Annual Projects	3,305	1,500	1,500
Main Street	206	3,500	8,910
Special & Misc. Projects	13,676	10,000	10,000
Christmas	7,749	8,000	8,000
Smoky Valley Scenic Byway	3,001	3,500	3,500
Transfer to Capital Improvement Res	5,000	15,000	5,000
Capital Outlay	69,692	15,000	15,000
Cash Reserve (2025 column)			
Miscellaneous	824	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**163,734**	**137,965**	**154,475**
Unencumbered Cash Balance Dec 31	164,367	131,102	80,777
2023/2024/2025 Budget Authority Amount	126,400	154,065	154,475

See Tab A

CPA Summary

City of WaKeeney 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **General Transportation Bus**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10,695	11,182	7,300
Receipts:			
Fares	9,421	9,000	7,500
State Reimbursement	14,275	14,000	15,000
Donations	0	0	0
City Appropriation	5,000	10,000	15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**28,696**	**33,000**	**37,500**
Resources Available:	**39,391**	**44,182**	**44,800**
Expenditures:			
Salaries & Wages	19,600	25,000	25,000
Employer's Social Security	1,501	1,900	1,900
Employer's KPERS	1,839	2,500	2,700
Advertising	999	1,000	1,000
Telephone	533	600	1,000
Services, Supplies, and Maintenance	1,029	2,000	9,000
Fuel	2,613	3,000	4,000
Training & Travel	45	100	200
Cash Reserve (2025 column)			
Miscellaneous	50	782	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**28,209**	**36,882**	**44,800**
Unencumbered Cash Balance Dec 31	11,182	7,300	0
2023/2024/2025 Budget Authority Amount	43,500	46,100	44,800

CPA Summary

City of WaKeeney 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **GT Bus - Out-of-Town**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,998	26,165	35,265
Receipts:			
Fares	3,176	3,500	4,000
State Reimbursement	30,337	35,000	35,000
Donations	18,980	21,000	22,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**52,493**	**59,500**	**61,000**
Resources Available:	**71,491**	**85,665**	**96,265**
Expenditures:			
Salaries & Wages	31,304	34,000	43,500
Employer's Social Security	2,317	2,600	3,300
Advertising	853	1,000	1,100
Vehicle Insurance	1,586	1,600	1,750
Fuel	6,794	7,000	9,000
Services, Supplies, and Maintenance	1,517	2,000	3,650
Storage	0	1,200	1,200
Telephone	484	500	500
Training & Travel	445	500	1,750
Dues	0	0	100
Driver Phyicals	0	0	500
Cash Reserve (2025 column)			
Miscellaneous	26		25
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**45,326**	**50,400**	**66,375**
Unencumbered Cash Balance Dec 31	26,165	35,265	29,890
2023/2024/2025 Budget Authority Amount	75,650	75,200	66,375

CPA Summary

City of WaKeeney

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: Risk Management Reserve		(2) Fund Name: Spena Donation Reserve		(3) Fund Name: Spena Estate - Cemetery		(4) Fund Name: Capital Improvement Reserve		(5) Fund Name: Utility Depr Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	15,125	Cash Balance Jan 1	6,878	Cash Balance Jan 1	12,985	Cash Balance Jan 1	117,303	Cash Balance Jan 1	999,877	1,152,168
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	81			Interest on Idle Funds	43	Interest on Idle Funds	417	XFER from S&W	70,000	
						XFER from General	0			
						XFER from T&T	5,000			
Total Receipts	81	Total Receipts	0	Total Receipts	43	Total Receipts	5,417	Total Receipts	70,000	75,541
Resources Available:	15,206	Resources Available:	6,878	Resources Available:	13,028	Resources Available:	122,720	Resources Available:	1,069,877	1,227,709
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Risk Management Exp	627			Cemetery Flowers	59	Capital Outlay	0	Capital Outlay	35,752	
Total Expenditures	627	Total Expenditures	0	Total Expenditures	59	Total Expenditures	0	Total Expenditures	35,752	36,438
Cash Balance Dec 31	14,579	Cash Balance Dec 31	6,878	Cash Balance Dec 31	12,969	Cash Balance Dec 31	122,720	Cash Balance Dec 31	1,034,125	1,191,271 **
										1,191,271 **

**Note: These two block figures should agree.

CPA Summary

City of WaKeeney

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**ARPA Fund**		**Library Capital Outlay Reserve**		**Group Health Insurance Reserve**		**Insurance Claim Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	382,094	Cash Balance Jan 1	115,194	Cash Balance Jan 1	15,023	Cash Balance Jan 1	22,731	Cash Balance Jan 1	11,175	546,217
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
XFER from General	0			XFER from Library	5,000	XFER from General	8,129	Fire Insurance Proceeds	2,430	
						XFER from S&W	3,086			
						Interest on Idle Funds	44			
Total Receipts	0	Total Receipts	0	Total Receipts	5,000	Total Receipts	11,259	Total Receipts	2,430	18,689
Resources Available:	382,094	Resources Available:	115,194	Resources Available:	20,023	Resources Available:	33,990	Resources Available:	13,605	564,906
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	279,362	Capital Outlay	17,080	Capital Outlay	14,397	Claims	19,934	Disbursement	11,175	
Total Expenditures	279,362	Total Expenditures	17,080	Total Expenditures	14,397	Total Expenditures	19,934	Total Expenditures	11,175	341,948
Cash Balance Dec 31	102,732	Cash Balance Dec 31	98,114	Cash Balance Dec 31	5,626	Cash Balance Dec 31	14,056	Cash Balance Dec 31	2,430	222,958 **
										222,958 **

**Note: These two block figures should agree.

CPA Summary

City of WaKeeney

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CID Sales Tax Fund		**F-14 Restoration Fund**		**S. 1st Street KDOT Cost Share**		**Downtown TA Project**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	-412,528	Cash Balance Jan 1	0	Cash Balance Jan 1		-412,528
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Triplet 24/7 Sales Tax	109,948	Insurance Proceeds	75,000	State Aide	199,501	State Aide				
		Donation	500							
Total Receipts	109,948	Total Receipts	75,500	Total Receipts	199,501	Total Receipts	0	Total Receipts	0	384,949
Resources Available:	109,948	Resources Available:	75,500	Resources Available:	-213,027	Resources Available:	0	Resources Available:	0	-27,579
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Disbursement	109,948	Restoration Exp	2,252	Construction	11,700	Engineering				
Total Expenditures	109,948	Total Expenditures	2,252	Total Expenditures	11,700	Total Expenditures	0	Total Expenditures	0	123,900
Cash Balance Dec 31	0	Cash Balance Dec 31	73,248	Cash Balance Dec 31	-224,727	Cash Balance Dec 31	0	Cash Balance Dec 31	0	-151,479 **
										-151,479 **

See Tab B

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The Governing Body of

City of WaKeeney

will meet on September 17, 2024 at 6:15 PM at City Hall, 408 Russell Avenue, WaKeeney, KS 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 Year 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	1,450,449	47.864	1,515,166	47.016	1,710,290	801,857	50.457
Debt Service							
Library	93,555	5.675	94,500	5.735	108,100	87,999	5.537
Industrial Development	5,998	1.582	54,800	1.843	80,000	11,665	0.734
Special Highway	58,769		37,452		60,000		
Special Parks	6,133		2,805		9,000		
Sewer & Water	612,307		557,263		690,624		
Refuse & Recyling	268,948		273,000		286,500		
Principle & Interest - Utility Debt	174,625		174,625		174,625		
Local Drug Foreiture	51,619		3,549		25,000		
Opioid Addiction Fund			1,278		10,000		
Travel & Tourism	163,734		137,965		154,475		
General Transportation Bus	28,209		36,882		44,800		
GT Bus - Out-of-Town	45,326		50,400		66,375		
Non-Budgeted Funds-A	36,438						
Non-Budgeted Funds-B	341,948						
Non-Budgeted Funds-C	123,900						
Totals	3,461,958	55.121	2,939,685	54.594	3,419,789	901,521	56.728
						*Revenue Neutral Rate***	*52.437*
Less: Transfers	275,839		214,824		342,624		
Net Expenditure	3,186,119		2,724,861		3,077,165		
Total Tax Levied	770,036		833,345		xxxxxxxxxxx		
Assessed Valuation	13,969,737		15,264,256		15,892,009		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	1,041,300	891,880	738,687
Lease Purchase Principal	0	0	0
Total	1,041,300	891,880	738,687

*Tax rates are expressed in mills

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

H.D. Howard

City Official Title: City Administrator

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF the City of WaKeeney, HEREBY NOTIFIES THE Trego COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is **56.728**. The date of our hearing is Tuesday, September 17, 2024 at 6:15 PM and will be held at 408 Russell Avenue in WaKeeney, Kansas.

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

WITNESS my hand and official seal on July 18, 2024.

(Seal)

H.D. Howard, City Administrator

Resolution #09172024

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

WHEREAS, the Revenue Neutral Rate for the City of WaKeeney was calculated as 52.437 mills by the Trego County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9/17/2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of WaKeeney 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 WaKeeney:

The City of WaKeeney shall levy a property tax rate exceeding the Revenue Neutral Rate of **56.728** 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 17th day of September 2024 and SIGNED by the Mayor.

F. Irene Dirks, Mayor

Attested:

H.D. Howard, City Administrator / Clerk

Roll Call Vote

A Roll Call Vote of the WaKeeney City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9/17/2024

Resolution #09172024

Governing Body Member	Yes	No	No Vote
Brent Deines	X		
Ranita Deines	X		
Curtis Flax	X		
Kristin McCoy			X
Shane Pfeifer	X		
TOTAL	**4**	**0**	**1**

Certified:

H.D. Howard, City Administrator

STATE OF KANSAS
COUNTY OF TREGO, SS.

AFFIDAVIT OF PUBLICATION

Frank Mercer, of lawful age, being duly sworn upon oath states that he is the Publisher of

THE WESTERN KANSAS WORLD

A weekly newspaper printed in the State of Kansas, and published in and of general circulation in Trego County, Kansas, with a generally paid circulation on a yearly basis in Trego County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wakeeney, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive weeks, the first publication thereof being made as aforesaid on the 5th day of Sept., 20 24, with subsequent publications being made on the following dates:

_____, 20____
_____, 20____
_____, 20____
_____, 20____

Signed: [signature]

Subscribed and sworn to before me this 6th day of September, 20 24.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires [illegible]

[signature]
Notary Public's Signature

Publication Fee $ 108.00
Affidavit, Notary's Fee $ .60
Additional copies ___ @___ $ _____
Total Publication Fee $ 108.60

(First published in the Western Kansas World Thursday, Sept. 5, 2024)

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Revenue Bonds	0		0		0		
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Lease Purchase Principal	0		0		0		
Total	1,041,300		891,880		738,687		

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

W.D. Howard
City Official Title: City Administrator