

**CERTIFICATE**

To the Clerk of Cowley County, State of Kansas  
We, the undersigned, officers of

**City of Arkansas City**

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.

		2025 Adopted Budget		
		Budget Authority	Amount of 2024	Final Tax Rate
		for Expenditures	Ad Valorem	(County Clerk's
			Tax	Use Only)
		Page		
		No.		
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<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	15,285,704	4,583,663
Debt Service	10-113	8	2,556,325	454,070
Library	12-1220	8	482,760	456,034
Special Highway 21		9	2,190,482	
Special Recreation 20		9	81,090	
Tourism 23		10	344,708	
Special Alcohol 26		10	87,608	
Land Bank 31		11	21,489	
Municipalities Fight Addiction 32		11	70,415	
CID Sales Tax 57		12	85,000	
Stormwater 15		12	611,552	
Water 16		13	10,918,777	
Sewer 18		13	3,163,565	
Sanitation 19		14	2,001,069	
Healthcare Sales Tax 44		14	2,600,000	
Unpledged Healthcare Sales Tax 45		15	250,003	
Non-Budgeted Funds-A		16		
<b>Totals</b>		xxxxxx	40,750,547	5,493,767
Combined Rate and Budget Hearing Notice		17		County Clerk's Use Only
RNR Hearing Notice		18		
				Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 57.544  
**Does budget require a resolution to exceed the Revenue Neutral Rate?** **YES**

Assisted by: \_\_\_\_\_  
 \_\_\_\_\_

Address: \_\_\_\_\_  
 \_\_\_\_\_

Email: \_\_\_\_\_

Attest: \_\_\_\_\_, 2024

\_\_\_\_\_  
 County Clerk

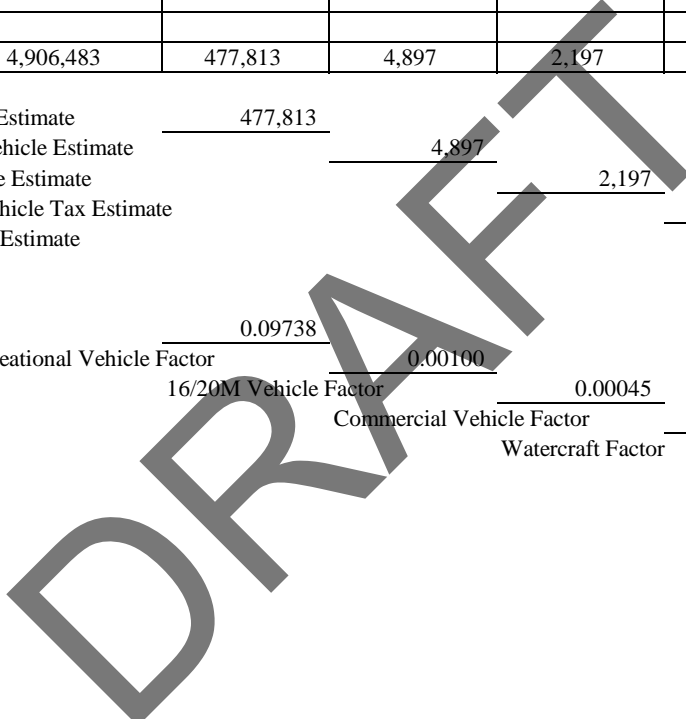
\_\_\_\_\_  
 Governing Body

**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	3,928,690	382,591	3,922	1,759	5,786	0
Debt Service	557,544	54,296	556	250	821	0
Library	420,249	40,926	419	188	619	0
<b>TOTAL</b>	<b>4,906,483</b>	<b>477,813</b>	<b>4,897</b>	<b>2,197</b>	<b>7,226</b>	<b>0</b>

County Treas Motor Vehicle Estimate 477,813  
 County Treas Recreational Vehicle Estimate 4,897  
 County Treas 16/20M Vehicle Estimate 2,197  
 County Treas Commercial Vehicle Tax Estimate 7,226  
 County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.09738  
 Recreational Vehicle Factor 0.00100  
 16/20M Vehicle Factor 0.00045  
 Commercial Vehicle Factor 0.00147  
 Watercraft Factor 0.00000



**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2023</b>	<b>Current Amount for 2024</b>	<b>Proposed Amount for 2025</b>	<b>Transfers Authorized by Statute</b>
Water Fund	General Fund	500,000	400,000	400,000	KSA 12-825d
Sewer Fund	General Fund	625,000	550,000	550,000	KSA 12-825d
Sanitation Fund	General Fund	200,000	200,000	200,000	KSA 12-825d
Sewer Fund	Stormwater Fund	50,000	-	-	KSA 12-825d
Water Fund	Bond & Interest Fund	1,493,000	1,489,775	1,485,650	KSA 12-825d
<b>Totals</b>		2,868,000	2,639,775	2,635,650	
<b>Adjustments</b>					
<b>Adjusted Totals</b>		2,868,000	2,639,775	2,635,650	

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

**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:											
GO 2020	10/13/2020	8/1/2036	1.5 - 3.0	21,840,000	16,960,000	2/1, 8/1	2/1, 8/1	372,825	1,695,000	325,800	1,170,000
GO 2022 Strother Field	5/3/2022	9/1/2037	3.59	4,470,000	4,290,000	3/1, 9/1	9/1	154,011	240,000	145,395	250,000
GO 2023 Taxable Bond	11/2/2023	9/1/2039	5.35-6.25	515,000	515,000	3/1, 9/1	9/1	25,133	0	30,260	25,000
<b>Total G.O. Bonds</b>					<b>21,765,000</b>			<b>551,969</b>	<b>1,935,000</b>	<b>501,455</b>	<b>1,445,000</b>
Revenue Bonds:											
2019 PBC Bond	7/23/2019	9/1/2044	3.0 - 5.0	17,630,000	15,955,000	3/1, 9/1	9/1	585,563	480,000	561,563	505,000
<b>Total Revenue Bonds</b>					<b>15,955,000</b>			<b>585,563</b>	<b>480,000</b>	<b>561,563</b>	<b>505,000</b>
Other:											
KDHE Loan - Sewer	12/9/2021	3/1/2043	1.31	9,500,000	9,291,483	3/1, 9/1	3/1, 9/1	22,966	421,140	21,910	426,675
<b>Total Other</b>					<b>9,291,483</b>			<b>22,966</b>	<b>421,140</b>	<b>21,910</b>	<b>426,675</b>
<b>Total Indebtedness</b>					<b>47,011,483</b>			<b>1,160,497</b>	<b>2,836,140</b>	<b>1,084,928</b>	<b>2,376,675</b>

**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
2019 Fire Truck (Tanker)	2/1/2019	120	3.55	620,500	332,016	61,781	64,010
2021 Ravo Street Sweeper	3/16/2022	36	1.87	127,500	85,785	42,495	43,290
<b>Totals</b>					<b>417,801</b>	<b>104,276</b>	<b>107,300</b>

**\*\*\*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 Arkansas City  
Cowley 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	Proposed Year
	<u>2024</u>	<u>2025</u>
Ad Valorem	\$409,449	\$456,034
Delinquent Tax	\$12,000	\$12,000
Motor Vehicle Tax	\$46,644	\$40,926
Recreational Vehicle Tax	\$420	\$419
16/20M Vehicle Tax	\$150	\$188
<b>TOTAL TAXES</b>	<b>\$468,663</b>	<b>\$509,567</b>
Difference in Total Taxes:	\$40,904	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$77,705,705	\$85,175,755
Did Assessed Valuation Decrease?	No	
Levy Rate	5.409	5.354
Difference in Levy Rate:	(0.055)	
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 <b>General</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,339,898	2,200,090	2,155,570
Receipts:			
Ad Valorem Tax	3,786,577	3,827,723	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	155,915	115,000	120,000
Motor Vehicle Tax	414,556	438,875	382,591
Recreational Vehicle Tax	4,225	3,955	3,922
16/20M Vehicle Tax	7,772	7,693	1,759
Commercial Vehicle Tax	0	0	5,786
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
Special Assessments	28,410	30,000	25,000
Local Alcoholic Liquor	15,516	15,145	16,862
Compensating Use Tax	471,022	440,000	420,000
Local Sales Tax	1,985,825	1,940,000	1,875,500
Franchise Tax	1,376,141	1,302,500	1,263,000
Licenses & Permits	181,654	85,905	72,100
Federal Grants	239,578	0	0
State Grants	28,466	28,239	25,170
Cemetery Permits/Deeds	19,795	16,500	16,500
Rural Fire Contracts	476,681	475,000	425,000
County Ambulance Fees	195,130	485,395	195,130
Other Ambulance Fees	609,592	550,000	575,000
Fines, Forfeitures, Penalties	380,107	362,221	325,500
Interest	89,852	200,000	100,000
Sale of Assets	128,070	135,976	87,000
Rental Income	38,977	36,150	41,500
Donations	16,200	15,253	5,000
Reimbursed Expense	158,499	192,833	80,000
Transfers:			
Transfer from Water	500,000	400,000	400,000
Transfer from Sewer	625,000	550,000	550,000
Transfer from Sanitation	200,000	200,000	200,000
Lease Proceeds	755,153	0	1,510,400
Neighborhood Revitalization Rebate	-93,256	-110,000	-100,000
Miscellaneous	78,684	148,025	38,600
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>12,874,141</b>	<b>11,892,388</b>	<b>8,661,320</b>
<b>Resources Available:</b>	<b>15,214,039</b>	<b>14,092,478</b>	<b>10,816,890</b>

City of Arkansas City

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Resources Available:</b>	15,214,039	14,092,478	10,816,890
Expenditures:			
General & Administrative	2,292,070	1,500,029	1,623,586
Court & Legal	288,192	243,451	257,729
Fire	3,008,614	3,267,042	4,691,240
EMS	249,112	316,425	637,902
Police	3,532,494	3,599,378	4,255,967
Neighborhood Services	387,192	410,694	436,372
Parks & Facilities	1,077,654	1,220,562	1,436,908
Streets	833,363	934,530	1,013,805
Northwest Community Center	82,567	83,094	92,172
Senior Center	262,691	361,703	390,023
Subtotal detail (Should agree with detail)	12,013,949	11,936,908	14,835,704
Hospital Loan	1,000,000	0	0
Emergency Reserve	0	0	450,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>13,013,949</b>	<b>11,936,908</b>	<b>15,285,704</b>
Unencumbered Cash Balance Dec 31	2,200,090	2,155,570	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	14,389,936	14,115,945	15,285,704
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			15,285,704
Tax Required			4,468,814
Delinquent Comp Rate:	2.6%		114,849
Amount of 2024 Ad Valorem Tax			<u>4,583,663</u>



Adopted Budget <b>General Fund - Detail Page 1</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Expenditures:</b>			
<b>General &amp; Administrative</b>			
Personnel Services	907,457	964,579	1,049,251
Contractual	525,428	431,450	465,435
Commodities	42,608	46,300	45,800
Capital Outlay	816,577	57,700	63,100
<b>Total</b>	<b>2,292,070</b>	<b>1,500,029</b>	<b>1,623,586</b>
<b>Court &amp; Legal</b>			
Personnel Services	114,850	70,176	78,904
Contractual	162,666	162,225	170,125
Commodities	2,091	1,550	1,700
Capital Outlay	8,585	9,500	7,000
<b>Total</b>	<b>288,192</b>	<b>243,451</b>	<b>257,729</b>
<b>Fire</b>			
Personnel Services	2,550,206	2,731,309	3,019,127
Contractual	86,333	86,100	81,100
Commodities	175,669	148,150	139,150
Capital Outlay	68,956	176,420	1,282,900
Debt Service	106,331	106,563	153,108
Fleet Management Lease	21,119	18,500	15,855
<b>Total</b>	<b>3,008,614</b>	<b>3,267,042</b>	<b>4,691,240</b>
<b>EMS</b>			
Personnel Services	2,516	12,800	13,800
Contractual	75,530	85,100	82,200
Commodities	77,335	110,025	111,850
Capital Outlay	87,798	100,000	384,000
Debt Service	0	0	38,162
Fleet Management Lease	5,933	8,500	7,890
<b>Total</b>	<b>249,112</b>	<b>316,425</b>	<b>637,902</b>
<b>Police</b>			
Personnel Services	3,010,884	3,003,228	3,614,567
Contractual	152,494	162,700	166,000
Commodities	158,329	125,450	120,800
Capital Outlay	156,908	150,000	187,600
Fleet Management Lease	53,879	158,000	167,000
<b>Total</b>	<b>3,532,494</b>	<b>3,599,378</b>	<b>4,255,967</b>
<b>Neighborhood Services</b>			
Personnel Services	288,213	292,454	297,901
Contractual	48,428	45,660	40,500
Commodities	23,627	37,330	60,800
Capital Outlay	16,054	12,000	15,171
Fleet Management Lease	10,870	23,250	22,000
<b>Total</b>	<b>387,192</b>	<b>410,694</b>	<b>436,372</b>
<b>Parks &amp; Facilities</b>			
Personnel Services	654,516	716,162	773,313
Contractual	167,494	205,600	210,900
Commodities	135,226	199,300	219,000
Capital Outlay	101,322	44,500	159,500
Fleet Management Lease	19,096	55,000	74,195
<b>Total</b>	<b>1,077,654</b>	<b>1,220,562</b>	<b>1,436,908</b>
<b>Streets</b>			
Personnel Services	504,318	532,180	610,835
Contractual	268,500	309,300	294,800
Commodities	47,732	58,550	65,570
Capital Outlay	0	12,500	7,000
Fleet Management Lease	12,813	22,000	35,600
<b>Total</b>	<b>833,363</b>	<b>934,530</b>	<b>1,013,805</b>
<b>Page 1 - Total</b>	<b>11,668,691</b>	<b>11,492,111</b>	<b>14,353,509</b>

Adopted Budget <b>General Fund - Detail Page 2</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
<b>Northwest Community Center</b>			
Personnel Services	55,436	57,394	62,972
Contractual	12,239	18,000	20,000
Commodities	14,864	6,700	8,200
Capital Outlay	28	1,000	1,000
<b>Total</b>	<b>82,567</b>	<b>83,094</b>	<b>92,172</b>
<b>Senior Center</b>			
Personnel Services	209,716	254,003	289,413
Contractual	35,563	46,200	47,120
Commodities	17,412	46,100	44,600
Capital Outlay	0	1,000	1,000
Fleet Management Lease	0	14,400	7,890
<b>Total</b>	<b>262,691</b>	<b>361,703</b>	<b>390,023</b>

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Page 2 -Total	345,258	444,797	482,195
Page 1 -Total	<b>11,668,691</b>	<b>11,492,111</b>	<b>14,353,509</b>
<b>Grand Total</b>	<b>12,013,949</b>	<b>11,936,908</b>	<b>14,835,704</b>

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

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Debt Service</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	108,384	160,928	176,664
Receipts:			
Ad Valorem Tax	509,447	543,215	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	25,144	20,000	20,000
Motor Vehicle Tax	67,639	59,029	54,296
Recreational Vehicle Tax	689	532	556
16/20M Vehicle Tax	1,164	190	250
Commercial Vehicle Tax	0		821
Watercraft Tax	0		0
Transfer from Water	1,493,000	1,489,775	1,485,650
Bond Proceeds	516,668	0	0
Paid Direct to City - Strother Field	393,072	394,011	395,395
Neighborhood Revitalization Rebate	(12,559)	-20,000	-20,000
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,994,264</b>	<b>2,486,752</b>	<b>1,936,968</b>
<b>Resources Available:</b>	<b>3,102,648</b>	<b>2,647,680</b>	<b>2,113,632</b>
Expenditures:			
Debt Service Principal	1,830,000	1,935,000	1,445,000
Debt Service Interest	635,698	526,836	501,455
Cost of Issuance	15,825	9,180	0
Capital Outlay	460,197	0	0
Emergency Reserve	0	0	200,000
Projected Future Debt	0	0	409,870
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,941,720</b>	<b>2,471,016</b>	<b>2,556,325</b>
Unencumbered Cash Balance Dec 31	160,928	176,664	XXXXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	3,130,798	2,611,836	2,556,325
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,556,325
		Tax Required	442,693
		Delinquent Comp Rate: 2.6%	11,377
		Amount of 2024 Ad Valorem Tax	454,070

Adopted Budget <b>Library</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	402,476	409,449	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	16,945	12,000	12,000
Motor Vehicle Tax	45,020	46,644	40,926
Recreational Vehicle Tax	459	420	419
16/20M Vehicle Tax	835	150	188
Commercial Vehicle Tax	0	0	619
Watercraft Tax	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(9,913)	-15,000	-16,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>455,822</b>	<b>453,663</b>	<b>38,152</b>
<b>Resources Available:</b>	<b>455,822</b>	<b>453,663</b>	<b>38,152</b>
Expenditures:			
Appropriations to Library Board	455,822	453,663	482,760
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>455,822</b>	<b>453,663</b>	<b>482,760</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	517,400	454,974	482,760
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	482,760
		Tax Required	444,608
		Delinquent Comp Rate: 2.6%	11,426
		Amount of 2024 Ad Valorem Tax	456,034

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Highway 21</b>	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	497,704	560,535	633,565
Receipts:			
State of Kansas Gas Tax	322,525	316,010	315,740
County Transfers Gas	54,365	48,120	48,080
Grants	678,525	300,000	1,325,068
Lease Proceeds	0	0	70,000
Miscellaneous	10	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,055,425</b>	<b>664,130</b>	<b>1,758,888</b>
<b>Resources Available:</b>	<b>1,553,129</b>	<b>1,224,665</b>	<b>2,392,453</b>
Expenditures:			
Contractual Services	359,113	190,000	1,780,406
Commodities	110,879	323,000	274,000
Capital Outlay	470,553	26,000	70,000
Debt Service	52,049	52,100	66,076
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>992,594</b>	<b>591,100</b>	<b>2,190,482</b>
Unencumbered Cash Balance Dec 31	560,535	633,565	201,971
2023/2024/2025 Budget Authority Amount	1,289,108	715,100	2,190,482

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Recreation 20</b>	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	41,152	49,083	64,228
Receipts:			
Local Liquor Enforcement Tax	15,516	15,145	16,862
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>15,516</b>	<b>15,145</b>	<b>16,862</b>
<b>Resources Available:</b>	<b>56,668</b>	<b>64,228</b>	<b>81,090</b>
Expenditures:			
Commodities	7,585	0	3,500
Capital Outlay	0	0	77,590
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>7,585</b>	<b>0</b>	<b>81,090</b>
Unencumbered Cash Balance Dec 31	49,083	64,228	0
2023/2024/2025 Budget Authority Amount	57,041	70,425	81,090

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Tourism 23</b>	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	58,922	110,708	174,708
Receipts:			
Transient Guest Tax	155,516	160,000	160,000
Contributions/Donations	10,000	11,893	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>165,516</b>	<b>171,893</b>	<b>170,000</b>
<b>Resources Available:</b>	<b>224,438</b>	<b>282,601</b>	<b>344,708</b>
Expenditures:			
Contractual Services	113,730	107,893	110,000
Commodities	0	0	234,708
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>113,730</b>	<b>107,893</b>	<b>344,708</b>
Unencumbered Cash Balance Dec 31	110,708	174,708	0
2023/2024/2025 Budget Authority Amount	200,398	272,922	344,708

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Alcohol 26</b>	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	81,141	81,601	70,746
Receipts:			
Local Liquor Enforcement Tax	15,515	15,145	16,862
Donations	2,325	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>17,840</b>	<b>15,145</b>	<b>16,862</b>
<b>Resources Available:</b>	<b>98,981</b>	<b>96,746</b>	<b>87,608</b>
Expenditures:			
Contractual Services	1,000	1,000	8,000
Commodities	16,380	25,000	79,608
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>17,380</b>	<b>26,000</b>	<b>87,608</b>
Unencumbered Cash Balance Dec 31	81,601	70,746	0
2023/2024/2025 Budget Authority Amount	103,678	111,739	87,608

City of Arkansas City

2025

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

Adopted Budget <b>Land Bank 31</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	16,951	16,609	16,489
Receipts:			
Sale of Property	0	1	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>1</b>	<b>5,000</b>
<b>Resources Available:</b>	<b>16,951</b>	<b>16,610</b>	<b>21,489</b>
Expenditures:			
Capital Outlay	342	121	21,489
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>342</b>	<b>121</b>	<b>21,489</b>
Unencumbered Cash Balance Dec 31	16,609	16,489	0
2023/2024/2025 Budget Authority Amount	11,211	21,451	21,489

Adopted Budget

<b>Municipalities Fight Addiction 32</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,853	32,235	40,415
Receipts:			
Settlement Funds	32,400	8,180	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>32,400</b>	<b>8,180</b>	<b>30,000</b>
<b>Resources Available:</b>	<b>35,253</b>	<b>40,415</b>	<b>70,415</b>
Expenditures:			
Appropriations	3,018	0	70,415
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>3,018</b>	<b>0</b>	<b>70,415</b>
Unencumbered Cash Balance Dec 31	32,235	40,415	0
2023/2024/2025 Budget Authority Amount	52,853	59,253	70,415

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

Adopted Budget <b>CID Sales Tax 57</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Sales Tax	74,819	77,000	85,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>74,819</b>	<b>77,000</b>	<b>85,000</b>
<b>Resources Available:</b>	<b>74,819</b>	<b>77,000</b>	<b>85,000</b>
Expenditures:			
Appropriations	74,819	77,000	85,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>74,819</b>	<b>77,000</b>	<b>85,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	90,000	85,000	85,000

Adopted Budget

<b>Stormwater 15</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	433,435	458,655	377,026
Receipts:			
Charges for Service	188,049	365,000	350,000
Penalties	1,977	1,800	1,900
Lease Proceeds	0	0	176,635
Transfer from Sewer Fund	50,000	0	0
Interest on Idle Funds	8,827	13,500	12,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>248,853</b>	<b>380,300</b>	<b>540,535</b>
<b>Resources Available:</b>	<b>682,288</b>	<b>838,955</b>	<b>917,561</b>
Expenditures:			
Personnel Services	172,552	220,729	300,117
Contractual Services	1,500	12,000	2,000
Commodities	4,912	19,200	15,200
Capital Outlay	0	15,000	203,635
Capital Improvements	44,669	195,000	50,000
Debt Service	0	0	40,600
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>223,633</b>	<b>461,929</b>	<b>611,552</b>
Unencumbered Cash Balance Dec 31	458,655	377,026	306,009
2023/2024/2025 Budget Authority Amount	346,287	443,070	611,552

See Tab C

City of Arkansas City

2025

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

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Water 16</b>			
Unencumbered Cash Balance Jan 1	3,260,906	3,440,910	2,727,719
Receipts:			
Water Receipts	4,703,722	4,600,000	5,600,000
Connection Fees	68,048	66,000	66,000
Penalties	37,947	28,000	30,000
Reimbursed Expense	1,273	0	0
Sale of Assets	18,410	34,082	4,000
Interest on Idle Funds	68,276	75,000	60,000
Lease Proceeds	0	0	188,080
SRF Loan Proceeds	0	0	5,000,000
Miscellaneous	53,268	30,000	25,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>4,950,944</b>	<b>4,833,082</b>	<b>10,973,080</b>
<b>Resources Available:</b>	<b>8,211,850</b>	<b>8,273,992</b>	<b>13,700,799</b>
Expenditures:			
Personnel Services	902,193	946,148	1,137,488
Contractual Services	863,840	909,900	972,300
Commodities	926,387	913,900	1,127,300
Capital Outlay	73,294	300,000	607,670
Capital Improvements	149,478	426,850	5,000,000
Operating Transfers:			
Transfer to General Fund	500,000	400,000	400,000
Transfer to Debt Service Fund	1,493,000	1,489,775	1,485,650
Fleet Management Lease	52,798	132,700	121,000
Prior Year Cancelled Encumbrances	-213,529	0	0
Lease Payments	0	0	42,369
Cash Reserve (2025 column)			
Miscellaneous	23,479	27,000	25,000
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>4,770,940</b>	<b>5,546,273</b>	<b>10,918,777</b>
Unencumbered Cash Balance Dec 31	3,440,910	2,727,719	2,782,022
2023/2024/2025 Budget Authority Amount	5,626,946	5,937,448	10,918,777

Adopted Budget

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Sewer 18</b>			
Unencumbered Cash Balance Jan 1	2,250,008	3,961,446	5,465,492
Receipts:			
Wastewater Receipts	2,511,505	2,800,000	2,700,000
Penalties	25,616	20,000	20,000
Reimbursed Expense	59	0	0
Loan Proceeds	4,888,531	1,010,312	0
Sale of Assets	0	6,250	0
Interest on Idle Funds	93,003	120,000	75,000
Miscellaneous	1,503	3,700	5,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>7,520,217</b>	<b>3,960,262</b>	<b>2,800,000</b>
<b>Resources Available:</b>	<b>9,770,225</b>	<b>7,921,708</b>	<b>8,265,492</b>
Expenditures:			
Personnel Services	603,878	663,680	786,754
Contractual Services	231,256	321,650	316,650
Commodities	214,898	311,100	278,350
Capital Outlay	53,393	37,300	41,300
Operating Transfers:			
Transfer to General Fund	625,000	550,000	550,000
Transfer to Stormwater Fund	50,000	0	0
Fleet Management Lease	0	10,000	14,025
Capital Improvements	3,915,046	21,000	635,000
Debt Service	298,337	541,486	541,486
Prior Year Cancelled Encumbrances	-183,029	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>5,808,779</b>	<b>2,456,216</b>	<b>3,163,565</b>
Unencumbered Cash Balance Dec 31	3,961,446	5,465,492	5,101,927
2023/2024/2025 Budget Authority Amount	8,659,731	2,976,359	3,163,565



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

Adopted Budget <b>Sanitation 19</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,379,049	1,313,237	1,481,834
Receipts:			
Sanitation Fees	1,638,382	1,850,000	1,800,000
Service Fees	9,242	15,000	10,000
Penalties	15,610	13,500	13,000
Sale of Assets	6,700	0	0
Interest on Idle Funds	31,599	46,000	40,000
Miscellaneous	140		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,701,673</b>	<b>1,924,500</b>	<b>1,863,000</b>
<b>Resources Available:</b>	<b>3,080,722</b>	<b>3,237,737</b>	<b>3,344,834</b>
Expenditures:			
Personnel Services	762,589	791,353	954,219
Contractual Services	408,473	427,550	499,600
Commodities	158,905	183,550	197,050
Capital Outlay	237,518	140,450	138,200
Operating Transfers:			
Transfer to General Fund	200,000	200,000	200,000
Fleet Management Lease	0	13,000	12,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,767,485</b>	<b>1,755,903</b>	<b>2,001,069</b>
Unencumbered Cash Balance Dec 31	1,313,237	1,481,834	1,343,765
2023/2024/2025 Budget Authority Amount	1,933,112	1,882,780	2,001,069

Adopted Budget

<b>Healthcare Sales Tax 44</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Sales Tax	1,886,534	1,900,000	2,100,000
Compensating Use Tax	376,818	440,000	500,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,263,352</b>	<b>2,340,000</b>	<b>2,600,000</b>
<b>Resources Available:</b>	<b>2,263,352</b>	<b>2,340,000</b>	<b>2,600,000</b>
Expenditures:			
Principal	460,000	0	0
Interest	608,563	0	0
Appropriations to Trustee	1,194,789	2,340,000	2,600,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,263,352</b>	<b>2,340,000</b>	<b>2,600,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	2,720,000	2,500,000	2,600,000

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

Adopted Budget <b>Unpledged Healthcare Sales Tax 45</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	30,403	129,403
Receipts:			
Sales Tax	99,292	97,000	120,000
Compensating Use Tax	94,204	0	0
Interest on Idle Funds	590	2,000	600
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>194,086</b>	<b>99,000</b>	<b>120,600</b>
<b>Resources Available:</b>	<b>194,086</b>	<b>129,403</b>	<b>250,003</b>
Expenditures:			
Healthcare Appropriations	159,683	0	250,003
Cash Reserve (2025 column)			
Miscellaneous	4,000		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>163,683</b>	<b>0</b>	<b>250,003</b>
Unencumbered Cash Balance Dec 31	30,403	129,403	0
2023/2024/2025 Budget Authority Amount	441,285	252,800	250,003

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City of Arkansas City

**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:

<b>Equipment Reserve 54</b>		<b>Capital Improvement 68</b>		<b>ocial Law Enf Trust Fund</b>					
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	<b>Total</b>
Cash Balance Jan 1	184,746	Cash Balance Jan 1	2,823,126	Cash Balance Jan 1	3,540	Cash Balance Jan 1		Cash Balance Jan 1	3,011,412

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
		Interest	39,014	Donations	2,658				
		Donations	58,875						
<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>97,889</b>	<b>Total Receipts</b>	<b>2,658</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>100,547</b>
<b>Resources Available:</b>	<b>184,746</b>	<b>Resources Available:</b>	<b>2,921,015</b>	<b>Resources Available:</b>	<b>6,198</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>3,111,959</b>

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
		Contractual Services	1,365,417	Contractual Services	850				
		Capital Outlay	8,280	Capital Outlay	2,500				
<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>1,373,697</b>	<b>Total Expenditures</b>	<b>3,350</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>1,377,047</b>
<b>Cash Balance Dec 31</b>	<b>184,746</b>	<b>Cash Balance Dec 31</b>	<b>1,547,318</b>	<b>Cash Balance Dec 31</b>	<b>2,848</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>1,734,912</b> **
									<b>1,734,912</b> **

\*\*Note: These two block figures should agree.

<b>CPA Summary</b>
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**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

2025

The governing body of  
**City of Arkansas City**

will meet on September 3, 2024 at 5:30 PM at City Hall Commission Chambers 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.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	13,013,949	56.451	11,936,908	50.489	15,285,704	4,583,663	53.814
Debt Service	2,941,720	7.593	2,471,016	7.176	2,556,325	454,070	5.331
Library	455,822	6.000	453,663	5.409	482,760	456,034	5.354
Special Highway 21	992,594		591,100		2,190,482		
Special Recreation 20	7,585		0		81,090		
Tourism 23	113,730		107,893		344,708		
Special Alcohol 26	17,380		26,000		87,608		
Land Bank 31	342		121		21,489		
Municipalities Fight Addiction 32	3,018		0		70,415		
CID Sales Tax 57	74,819		77,000		85,000		
Stormwater 15	223,633		461,929		611,552		
Water 16	4,770,940		5,546,273		10,918,777		
Sewer 18	5,808,779		2,456,216		3,163,565		
Sanitation 19	1,767,485		1,755,903		2,001,069		
Healthcare Sales Tax 44	2,263,352		2,340,000		2,600,000		
Unpledged Healthcare Sales Tax 4	163,683		0		250,003		
Non-Budgeted Funds-A	1,377,047						
Totals	33,995,878	70.044	28,224,022	63.074	40,750,547	5,493,767	64.499
<i>Revenue Neutral Rate**</i>							57.544
Less: Transfers	2,868,000		2,639,775		2,635,650		
Net Expenditure	31,127,878		25,584,247		38,114,897		
Total Tax Levied	4,906,211		4,906,483		xxxxxxx		
Assessed Valuation	70,046,068		77,705,705		85,175,755		
Outstanding Indebtedness,							
January 1,							
G.O. Bonds	20,205,000		23,080,000		21,765,000		
Revenue Bonds	16,855,000		16,415,000		15,955,000		
Other	9,500,000		9,500,000		9,291,483		
Lease Purchase Principal	546,796		519,146		417,801		
Total	47,106,796		49,514,146		47,429,284		

\*Tax rates are expressed in mills

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

Jennifer C. Waggoner  
City Official Title: Finance Director/Treasurer

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

The governing body of

**City of Arkansas City**

will meet on September 3, 2024 at 5:30PM at City Hall Commission Chambers for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

**SUPPORTING COUNTIES**

Cowley County

Revenue Neutral Rate*	57.544	Proposed Tax Rate	64.499
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Tax Rates are expressed in mills

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

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