

CERTIFICATE

To the Clerk of Allen County, State of Kansas

We, the undersigned, officers of

City of Gas

- 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.

		Page No.	2025 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
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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	502,572	65,805	
Debt Service	10-113				
Library	12-1220				
Employee Benefit	12-16, 102	8	81,506	24,079	
Special Highway		9	50,226		
Equipment Reserve		9	60,317		
Water Utility		10	353,609		
Sewer Utility		10	171,646		
Refuse Utility		11	52,641		
Cemetery		11	32,448		
Capital Improvements		12	99,828		
Non-Budgeted Funds-A		13			
Totals		xxxxxx	1,404,792	89,884	
Budget Hearing Notice		14			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			
RNR Hearing Notice					
Neighborhood Revitalization		15			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 29.895

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

Assisted by:

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Jarred, Gilmore & Phillips, PA

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Chanute, KS 66720

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Attest: 2024

County Clerk

Governing Body

City of Gas

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	67,879	12,848	282	105	791	15
Debt Service						
Library						
Employee Benefit	22,006	4,165	91	34	257	5
TOTAL	89,885	17,013	373	139	1,048	20

County Treas Motor Vehicle Estimate 17,013
County Treas Recreational Vehicle Estimate 373
County Treas 16/20M Vehicle Estimate 139
County Treas Commercial Vehicle Tax Estimate 1,048
County Treas Watercraft Tax Estimate 20

Motor Vehicle Factor 0.18927
 Recreational Vehicle Factor 0.00414
 16/20M Vehicle Factor 0.00155
 Commercial Vehicle Factor 0.01166
 Watercraft Factor 0.00022

City of Gas

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:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

[illegible]

*****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 Gas
Allen 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 <u>2024</u>	Proposed Year <u>2025</u>
Ad Valorem Tax	\$0	\$0
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$0	
Recreational Vehicle Tax	\$0	
16/20M Vehicle Tax	\$0	
TOTAL TAXES	<u>\$0</u>	<u>\$0</u>
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,747,680	\$3,006,658
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant:	#VALUE!	

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

Year for 2025

General

Page No. 7a

City of Gas

2025

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Government			
Salaries	95,604	99,827	106,815
Contractual	61,688	62,899	62,899
Commodities	1,888	7,004	30,000
Capital Outlay	0	0	277,245
Total	159,180	169,730	476,959
Highway and Street			
Contractual	3,637	3,637	20,000
Total	3,637	3,637	20,000
Community Center			
Contractual	3	613	613
Total	3	613	613
Park Development			
Contractual	338	52	5,000
Total	338	52	5,000
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Page Total	163,158	174,032	502,572

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

City of Gas

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefit	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	30,235	41,299	52,949
Receipts:			
Ad Valorem Tax	18,924	21,346	xxxxxxxxxxxxxxxx
Delinquent Tax	641	19	701
Motor Vehicle Tax	3,972	4,600	4,165
Recreational Vehicle Tax	81	96	91
16/20M Vehicle Tax	39	42	34
Commercial Vehicle Tax	240	285	257
Watercraft Tax	0	13	5
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-247	-158	-74
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	23,649	26,243	5,179
Resources Available:	53,884	67,542	58,128
Expenditures:			
Personal Services	12,585	14,593	81,506
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,585	14,593	81,506
Unencumbered Cash Balance Dec 31	41,299	52,949	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	53,924	66,387	81,506
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			81,506
Tax Required			23,378
Delinquent Comp Rate: 3.0%			701
Amount of 2024 Ad Valorem Tax			24,079

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
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:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	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: 3.0%			0
Amount of 2024 Ad Valorem Tax			0

City of Gas

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	16,135	26,800	36,666
Receipts:			
State of Kansas Gas Tax	12,725	13,570	13,560
County Transfers Gas	0	0	0
Delinquent Tax	515	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	13,240	13,570	13,560
Resources Available:	29,375	40,370	50,226
Expenditures:			
Street Maintenance			
Personal Services	1,701	3,645	3,827
Contractual Services	0	0	0
Commodities	67	59	26,399
Capital Outlay	806	0	20,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,575	3,704	50,226
Unencumbered Cash Balance Dec 31	26,800	36,666	0
2023/2024/2025 Budget Authority Amount	30,755	40,828	50,226

Adopted Budget

Equipment Reserve	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	40,999	38,811	49,564
Receipts:			
Operating Transfers from:			
Sewer Utility Fund	5,000	5,000	5,000
Water Utility Fund	5,000	5,000	5,000
Sale of Equipment	800	0	0
Interest on Idle Funds	345	753	753
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,145	10,753	10,753
Resources Available:	52,144	49,564	60,317
Expenditures:			
General Government			
Capital Outlay	13,333	0	60,317
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	13,333	0	60,317
Unencumbered Cash Balance Dec 31	38,811	49,564	0
2023/2024/2025 Budget Authority Amount	45,833	61,491	60,317

City of Gas

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	78,898	97,351	115,851
Receipts:			
Water Sales	216,305	223,934	223,934
Penalties	4,339	4,834	4,834
Other Fees	6,194	7,108	7,108
Interest on Idle Funds	863	1,883	1,883
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	227,700	237,759	237,759
Resources Available:	306,599	335,110	353,610
Expenditures:			
Production and Distribution			
Personal Services	50,328	52,419	57,440
Contractual Services	12,362	15,599	30,000
Commodities	118,225	121,241	121,241
Capital Outlay	13,333	0	99,928
Operating Transfers to:			
General Fund	0	15,000	15,000
Capital Improvements Fund	10,000	10,000	25,000
Equipment Reserve Fund	5,000	5,000	5,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	209,248	219,259	353,609
Unencumbered Cash Balance Dec 31	97,351	115,851	0
2023/2024/2025 Budget Authority Amount	255,586	304,627	353,609

Adopted Budget

Sewer Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	64,307	85,786	106,509
Receipts:			
Sewer Charges	63,879	64,007	64,007
Other Fees	0	0	0
Interest on Idle Funds	518	1,130	1,130
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	64,397	65,137	65,137
Resources Available:	128,704	150,923	171,646
Expenditures:			
Treatment and Distribution			
Personal Services	13,935	15,638	16,733
Contractual Services	7,548	10,033	20,000
Commodities	3,101	3,743	10,000
Capital Outlay	13,333	0	109,913
Operating Transfers to:			
General Fund	0	10,000	10,000
Equipment Reserve Fund	5,000	5,000	5,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	42,918	44,414	171,646
Unencumbered Cash Balance Dec 31	85,786	106,509	0
2023/2024/2025 Budget Authority Amount	121,960	151,535	171,646

City of Gas

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Refuse Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,239	15,299	13,062
Receipts:			
Trash Charges	34,468	34,978	34,978
Other Fees	3,401	3,471	3,471
Interest on Idle Funds	518	1,130	1,130
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	38,386	39,579	39,579
Resources Available:	56,625	54,878	52,641
Expenditures:			
Collections			
Personal Services	0	0	0
Contractual Services	34,760	35,208	35,208
Commodities	1,566	1,608	5,000
Capital Outlay	0	0	7,433
Operating Transfers to			
General Fund	5,000	5,000	5,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	41,326	41,816	52,641
Unencumbered Cash Balance Dec 31	15,299	13,062	0
2023/2024/2025 Budget Authority Amount	46,344	50,017	52,641

Adopted Budget

Cemetery	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	23,048	27,248	29,848
Receipts:			
Sale of Lots	4,200	2,600	2,600
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,200	2,600	2,600
Resources Available:	27,248	29,848	32,448
Expenditures:			
Perpetual Care			
Contract Services	0	0	32,448
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	32,448
Unencumbered Cash Balance Dec 31	27,248	29,848	0
2023/2024/2025 Budget Authority Amount	23,738	26,648	32,448

City of Gas

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
Capital Improvements			
Unencumbered Cash Balance Jan 1	69,828	79,828	89,828
Receipts:			
Operating Transfer from:			
Water Utility Fund	10,000	10,000	25,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	10,000	10,000	25,000
Resources Available:	79,828	89,828	114,828
Expenditures:			
Capital Improvements			
Capital Outlay	0	0	114,828
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	114,828
Unencumbered Cash Balance Dec 31	79,828	89,828	0
2023/2024/2025 Budget Authority Amount	79,828	89,828	114,828

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
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

0

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Fund		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	58,306	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		58,306
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
ARPA Grant Proceeds	0									
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	58,306	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	58,306
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government										
Capital Outlay	23,862									
Personal Services	33,887									
Total Expenditures	57,749	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	57,749
Cash Balance Dec 31	557	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	557
										557

**Note: These two block figures should agree.

2025

NOTICE OF BUDGET HEARING

The governing body of

City of Gas

will meet on August 13, 2024 at 6:00 PM at Gas 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 Gas 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 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	163,158	28.716	174,032	24.704	502,572	65,805	21.887
Debt Service							
Library							
Employee Benefit	12,585	8.065	14,593	8.009	81,506	24,079	8.008
Special Highway	2,575		3,704		50,226		
Equipment Reserve	13,333				60,317		
Water Utility	209,248		219,259		353,609		
Sewer Utility	42,918		44,414		171,646		
Refuse Utility	41,326		41,816		52,641		
Cemetery					32,448		
Capital Improvements					99,828		
Non-Budgeted Funds-A	57,749						
Totals	542,891	36.781	497,818	32.713	1,404,792	89,884	29.895
<i>Revenue Neutral Rate**</i>							29.895
Less: Transfers	25,000		50,000		50,000		
Net Expenditure	517,891		447,818		1,354,792		
Total Tax Levied	89,876		89,885		XXXXXXXXXXXXXXXXXX		
Assessed							
Valuation	2,443,653		2,747,680		3,006,658		
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

Rhonda Hill

Official Title: City Clerk

City of Gas

2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	66,011	21.955	201
Debt Service	0		0
Library	0		0
Employee Benefit	24,156	8.034	74
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	90,167	29.989	275

2024 July 1 Valuation: 3,006,658

Valuation Factor: 3,006.658

Neighborhood Revitalization Subj to Rebate: 9,153

Neighborhood Revitalization factor: 9.153

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