

CERTIFICATE

To the Clerk of Greenwood County, State of Kansas

We, the undersigned, officers of

City of Severy

- 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.

			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					
Fund	K.S.A.				
General	12-101a	6	176,979	130,448	
G.O. Bond & Interest	10-113	7	101,716	66,359	
Library	12-1220	7			
Cemetery	12-140s	8	21,041	7,908	
Employee Benefits	12-16,102	8	16,074	8,076	
Special Highway		9	14,804		
Parks		9	1,738		
Water Utility		10	281,694		
Sewer Utility		10	45,928		
Solid Waste Utility		11	80,174		
Street Sales Tax		11	108,582		
Non-Budgeted Funds-A		12			
Non-Budgeted Funds-B		13			
Totals		xxxxxx	848,730	212,791	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 187.519

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

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com
Attest: _____ 2024
County Clerk

Marcel V. Warren
Donna Weiss
Ronald Robert
L. L. Pegg
[Signature]
Governing Body

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

Motor Vehicle Factor	<u>0.10678</u>			
Recreational Vehicle Factor		<u>0.00316</u>		
16/20M Vehicle Factor			<u>0.00030</u>	
Commercial Vehicle Factor				<u>0.01285</u>
Watercraft Factor				<u>0.00240</u>

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
Water Utility	General	5,000	5,000	15,000	K.S.A. 12-825d
Water Utility	Sewer Utility	0	11,000	11,000	K.S.A. 12-825d
Water Utility	G.O. Bond & Interest	0	25,000	25,000	K.S.A. 12-825d
	Totals	5,000	41,000	51,000	
	Adjustments*				
	Adjusted Totals	5,000	41,000	51,000	

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

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City of Severy

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	10,867	15,034	8,430
Receipts:			
Ad Valorem Tax	80,100	84,273	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	8,914	256	6,212
Motor Vehicle Tax	9,000	9,585	9,473
Recreational Vehicle Tax	269	268	281
16/20M Vehicle Tax	29	41	26
Commercial Vehicle Tax	1,038	104	1,140
Watercraft Tax	52	58	214
Gross Earning (Intangible) Tax	0	0	0
Franchise Tax	11,111	10,818	10,818
State Grant	0	0	0
Reimbursed Expenses	980	980	980
Operating Transfer from:			
Water Utility Fund	5,000	5,000	15,000
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	162	170	170
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	60	392	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	116,715	111,945	44,313
Resources Available:	127,582	126,979	52,743

2025

City of Severy

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Government			
Personal Services	38,076	37,806	39,696
Contractual Services	66,126	64,884	64,884
Commodities	8,345	10,859	10,859
Capital Outlay	0	5,000	0
Total	112,548	118,549	115,439
Streets			
Contractual Services	0	0	54,940
Total	0	0	54,940
Debt Service			
Principal	0	0	0
Interest	0	0	0
Total	0	0	0
Nuisance Properties			
Contractual Services	0	0	3,300
Capital Outlay	0	0	3,300
Total	0	0	6,600
Cemetery			
Contractual Services	0	0	0
Total	0	0	0
Solid Waste			
Contractual Services	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Page Total	112,548	118,549	176,979

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

City of Severy

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
G.O. Bond & Interest			
Unencumbered Cash Balance Jan 1	5,733	4,745	2,203
Receipts:			
Ad Valorem Tax	72,781	61,735	xxxxxxxxxxxxxxxx
Delinquent Tax	9,295	154	3,160
Motor Vehicle Tax	9,936	8,290	6,939
Recreational Vehicle Tax	294	233	205
16/20M Vehicle Tax	34	36	19
Commercial Vehicle Tax	1,122	90	835
Watercraft Tax	56	50	156
Operating Transfers from:			
Water Utility Fund	0	25,000	25,000
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	93,517	95,588	36,314
Resources Available:	99,250	100,333	38,517
Expenditures:			
Debt Service			
Principal	50,000	55,000	55,000
Interest	44,505	43,130	41,480
Cash Reserve (2025 column)	0	0	5,236
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	94,505	98,130	101,716
Unencumbered Cash Balance Dec 31	4,745	2,203	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	143,835	125,130	101,716
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			101,716
		Tax Required	63,199
Delinquent Comp Rate:	5.0%		3,160
Amount of 2024 Ad Valorem Tax			66,359

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Library			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
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:	5.0%		0
Amount of 2024 Ad Valorem Tax			0

City of Severy

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Cemetery	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	1,081	2,437	4,593
Receipts:			
Ad Valorem Tax	5,251	5,525	xxxxxxxxxxxxxxxx
Delinquent Tax	693	19	377
Motor Vehicle Tax	603	598	621
Recreational Vehicle Tax	18	17	18
16/20M Vehicle Tax	2	3	2
Commercial Vehicle Tax	68	6	75
Watercraft Tax	3	4	14
Burial Fees	6,800	7,810	7,810
Sale of Lots	0	0	0
Donations	30	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	300	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	13,768	13,982	8,917
Resources Available:	14,849	16,419	13,510
Expenditures:			
General Government			
Personal Services	4,686	4,826	5,067
Contractual Services	7,700	7,000	15,974
Commodities	27	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,412	11,826	21,041
Unencumbered Cash Balance Dec 31	2,437	4,593	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	10,638	11,286	21,041
		Non-Appropriated Balance	
See Tab A See Tab C		Total Expenditure/Non-Appr Balance	21,041
		Tax Required	7,531
Delinquent Comp Rate:	5.0%		377
Amount of 2024 Ad Valorem Tax			7,908

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	16,151	11,993	7,620
Receipts:			
Ad Valorem Tax	2,721	2,862	xxxxxxxxxxxxxxxx
Delinquent Tax	330	8	384
Motor Vehicle Tax	313	310	322
Recreational Vehicle Tax	9	9	10
16/20M Vehicle Tax	1	1	1
Commercial Vehicle Tax	35	3	39
Watercraft Tax	2	2	7
Reimbursed Expense	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,411	3,195	763
Resources Available:	19,562	15,188	8,383
Expenditures:			
General Government			
Personal Services	7,569	7,568	16,074
Contractual Services	0	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	7,569	7,568	16,074
Unencumbered Cash Balance Dec 31	11,993	7,620	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	20,694	19,801	16,074
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,074
		Tax Required	7,691
Delinquent Comp Rate:	5.0%		385
Amount of 2024 Ad Valorem Tax			8,076

City of Severy

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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
Special Highway			
Unencumbered Cash Balance Jan 1	9,339	8,318	8,554
Receipts:			
State of Kansas Gas Tax	5,409	6,260	6,250
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,409	6,260	6,250
Resources Available:	14,748	14,578	14,804
Expenditures:			
General Government			
Personal Services	4,704	4,645	4,878
Contractual Services	130	197	197
Commodities	1,595	1,182	9,730
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,429	6,024	14,804
Unencumbered Cash Balance Dec 31	8,318	8,554	0
2023/2024/2025 Budget Authority Amount	19,670	16,650	14,804

Adopted Budget

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Parks			
Unencumbered Cash Balance Jan 1	5,354	6,592	1,738
Receipts:			
State Grant	0	1,030	0
Donations	1,120	0	0
Reimbursed Expenses	773	0	0
Miscellaneous	258	773	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,151	1,803	0
Resources Available:	7,505	8,395	1,738
Expenditures:			
Culture and Recreation			
Personal Services	0	0	0
Contractual Services	882	6,478	1,560
Commodities	31	179	179
Capital Outlay	0	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	913	6,657	1,738
Unencumbered Cash Balance Dec 31	6,592	1,738	0
2023/2024/2025 Budget Authority Amount	6,497	8,794	1,738

City of Severy

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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	103,227	135,632	114,501
Receipts:			
Special Assessments	2,884	0	0
Water Receipts	89,178	94,231	94,231
Tower Maintenance Fee	13,126	15,724	15,724
Water KDHE Collections	53,448	53,448	53,448
Penalties	0	0	0
Bulk Water Sales	3,641	3,790	3,790
Reimbursed Expense	0	647	0
Insurance Proceeds	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	782	414	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	163,060	168,254	167,193
Resources Available:	266,287	303,886	281,694
Expenditures:			
Distribution			
Personal Services	43,291	50,858	53,401
Contractual Services	19,841	27,335	47,335
Commodities	13,073	18,969	18,969
Capital Outlay	0	0	59,768
Water Tower Maintenance	10,391	11,701	11,701
Debt Service			
Principal - Revolving Loan	21,019	21,364	21,814
Interest - Revolving Loan	18,041	18,158	17,708
Operating Transfers to			
General Fund	5,000	5,000	15,000
Sewer Fund	0	11,000	11,000
G.O. Bond & Interest	0	25,000	25,000
Cemetery Fund	0	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	130,655	189,385	281,694
Unencumbered Cash Balance Dec 31	135,632	114,501	0
2023/2024/2025 Budget Authority Amount	231,702	241,327	281,694

Adopted Budget

Sewer Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,796	2,012	10,305
Receipts:			
Sewer Collections	24,195	24,623	24,623
Operating Transfer from			
Water Utility Fund	0	11,000	11,000
Solid Waste Fund	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	24,195	35,623	35,623
Resources Available:	26,992	37,635	45,928
Expenditures:			
Collections			
Personal Services	11,430	11,597	12,177
Contractual Services	3,091	3,703	3,703
Commodities	670	2,242	2,242
Capital Outlay	0	0	17,477
Debt Service			
Principal - Revolving Loan	8,268	8,494	8,727
Interest - Revolving Loan	1,521	1,294	1,602
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	24,980	27,330	45,928
Unencumbered Cash Balance Dec 31	2,012	10,305	0
2023/2024/2025 Budget Authority Amount	33,992	35,179	45,928

2025

City of Severy

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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	4,902	9,807	26,427
Receipts:			
Collection Fees	33,705	45,506	53,747
Interest on Idle Funds	166	268	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	33,870	45,774	53,747
Resources Available:	38,773	55,581	80,174
Expenditures:			
General Utility Services			
Personal Services	0	0	0
Contractual Services	28,966	29,154	30,000
Commodities	0	0	50,175
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	28,966	29,154	80,174
Unencumbered Cash Balance Dec 31	9,807	26,427	0
2023/2024/2025 Budget Authority Amount	40,059	42,800	80,174

Adopted Budget

Adopted Budget Street Sales Tax	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	41,941	55,259	63,095
Receipts:			
Sales Tax	40,158	45,487	45,487
Reimbursed Expenses	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	40,158	45,487	45,487
Resources Available:	82,099	100,746	108,582
Expenditures:			
General Government			
Personal Services	7,006	10,334	10,850
Contractual Services	16,540	19,942	25,000
Commodities	3,294	7,375	10,000
Capital Outlay	0	0	62,732
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	26,839	37,651	108,582
Unencumbered Cash Balance Dec 31	55,259	63,095	0
2023/2024/2025 Budget Authority Amount	86,428	97,958	108,582

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-B

[illegible]

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Severy

will meet on September 5, 2024 at 6:00 PM at Severy City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at Severy 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	112,548	105.960	118,549	105.960	176,979	130,448	150.512
G.O. Bond & Interest	94,505	96.278	98,130	77.623	101,716	66,359	76.565
Library							
Cemetery	12,412	6.946	11,826	6.947	21,041	7,908	9.124
Employee Benefits	7,569	3.600	7,568	3.599	16,074	8,076	9.318
Special Highway	6,429		6,024		14,804		
Parks	913		6,657		1,738		
Water Utility	130,655		189,385		281,694		
Sewer Utility	24,980		27,330		45,928		
Solid Waste Utility	28,966		29,154		80,174		
Street Sales Tax	26,839		37,651		108,582		
Non-Budgeted Funds-A	164,906						
Non-Budgeted Funds-B	7,827						
Totals	618,548	212.784	532,273	194.129	848,730	212,791	245.519
Revenue Neutral Rate**							187.519
Less: Transfers	5,000		41,000		51,000		
Net Expenditure	613,548		491,273		797,730		
Total Tax Levied	180,223		162,521		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	826,232		837,183		866,696		
Outstanding Indebtedness, January 1,							
G.O. Bonds	2022 2,163,052		2023 2,066,485		2024 2,001,147		
Revenue Bonds	66,006		57,959		49,691		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	2,229,058		2,124,444		2,050,838		

*Tax rates are expressed in mills

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

Tessa Riggs

Official Title: City Clerk