AFFIDAVIT OF PUBLICATIONS

STATE OF KANSAS, STEVENS COUNTY, ss

Faith Publishing LLC, being first duly sworn, deposes and says: That they are Publisher of the Hugoton Hermes, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Stevens County, Kansas, with a general paid circulation on a weekly basis in Stevens County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 ished continuously and unin- ate for a period of more than cation of said notice; and has of Hugoton in Said County

true copy thereof and was tire issue of said newspaper weeks, the first publication d on the day of

, 2024, with made on the following dates:

, 20___

, 20___

e me this

29, 2024

Daniels

Public

LIC - State of Kansas
McDANIELS
Exp.

April 22, 2026

$ 121.50

$

$ 121.50

Approved this _____ day of

_____, 20_____

_____

Judge

PUBLIC NOTICE

(First published in The Hugoton Hermes, Thursday, August 29, 2024) 1t

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Rolla
will meet on September 16, 2024 at 7:00 p.m. at City Hall, 304 Washington St, Rolla, KS 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	524,819	149.218	555,500	140.073	593,000	318,451	150.751
Debt Service							
Library							
Special Highway	3,276				50,659		
Utility Fund	269,634		292,955		344,455		
Non-Budgeted Funds	62,668						
Totals	860,397	149.218	848,455	140.073	988,114	318,451	150.751
						Revenue Neutral Rate**	140.073
Less: Transfers	33,000		55,000		55,000		
Net Expenditure	827,397		793,455		933,114		
Total Tax Levied	296,155		285,994		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,984,721		1,996,978		2,112,428		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	65,000	0	0
Revenue Bonds	0	0	0
Other	129,529	117,088	110,701
Lease Purchase Principal	0	0	0
Total	194,529	117,088	110,701

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

Shelley Barrett
City Official Title: City Clerk

Page No. 11

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Rolla, HEREBY NOTIFIES THE Morton COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 151.00. The date of our hearing is September 16, 2024 at 7:00 p.m.and will be held at 304 Washington in Rolla, 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, 20___.

WITNESS my hand and official seal on July 15, 2024.

(Seal) CITY OF ROLLA CORPORATE SEAL ROLLA, KANSAS

Shelly Barrett
City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 16, 2024

Resolution No. 257

Governing Body Member	Yes	No	No Vote	
Darl Floyd	X			
Walter Steve Hittle			X	Absent
Mark Mengelkamp	X			
Homero Pando Jr	X			
Kenneth Barrett Wasson			X	Absent
TOTAL				

Certified:

Shelley Barrett

Shelley Barrett, City Clerk

CITY OF ROLLA CORPORATE SEAL ROLLA, KANSAS

Resolution No. 257

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

WHEREAS, the Revenue Neutral Rate for the City of Rolla was calculated as 140.073 mills by the Morton County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 16, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Rolla, 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 ROLLA:

The City of Rolla shall levy a property tax rate exceeding the Revenue Neutral Rate of 140.073 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 16th day of September, 2024 and SIGNED by the Mayor.

Mayor David Light

Attested:

Shelley Barrett, City Clerk

CITY OF ROLLA CORPORATE SEAL ROLLA, KANSAS

State of Kansas
City

2025

CERTIFICATE
To the Clerk of Morton, State of Kansas
We, the undersigned, officers of
City of Rolla
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 expenditure 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		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	593,000	318,451	
Debt Service	10-113	7			
Library	12-1220	7			
Special Highway		8	50,659		
		8			
Utility Fund		9	344,455		
Non-Budgeted Funds		10			
Totals		xxxxxx	988,114	318,451	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			
RNR Hearing Notice		12			
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	140.073
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Date Attested: 9-17-24

Morton County Clerk Official Seal Morton County Kansas 2024

County Clerk

Governing Body

City of Rolla

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 Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	295,894	29,374	540	640	959	0
Debt Service						
Library						
TOTAL	295,894	29,374	540	640	959	0

County Treas Motor Vehicle Estimate 29,374

County Treas Recreational Vehicle Estimate 540

County Treas 16/20M Vehicle Estimate 640

County Treas Commercial Vehicle Tax Estimate 959

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.09927

Recreational Vehicle Factor 0.00182

16/20 Vehicle Factor 0.00216

Commercial Vehicle Factor 0.00324

Watercraft Factor 0.00000

City of Rolla 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 Fund	Capital Improvement	33,000	20,000	20,000	12-1, 118
General Fund	Equipment Resv	-	15,000	15,000	12-1, 117
Utility Fund	Utility Imprv Fund	-	20,000	20,000	12-825d
	Totals	33,000	55,000	55,000	
	Adjustments*				
	Adjusted Totals	33,000	55,000	55,000	

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

State of Kansas
City

City of Rolla

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Loan	2/1/2011	8/1/2030	3.57	241,577	110,701	2/1	8/1	3,602	13,353	3,121	13,592
Total Other					**110,701**			**3,602**	**13,353**	**3,121**	**13,592**
Total Indebtedness					**110,701**			**3,602**	**13,353**	**3,121**	**13,592**

City of Rolla 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	68,870	83,016	64,025
Receipts:			
Ad Valorem Tax	269,973	295,894	xxxxxxxxxxxxxxx
Delinquent Tax	5,974	6,000	6,000
Motor Vehicle Tax	28,308	28,000	29,374
Recreational Vehicle Tax	516	525	540
16/20M Vehicle Tax	403	400	640
Commercial Vehicle Tax	888	1,000	959
Watercraft Tax	89	90	0
Gross Earning (Intangible) Tax			0
Royalties and Rents	4,235	4,500	4,000
Capital Credits & Dividends	2,481	3,000	3,000
Local Sales Tax	105,143	105,000	110,000
Franchise Tax	21,205	22,000	22,000
Licenses & Fees	50	50	50
Farm Income	2,540	2,500	2,500
Antique Tag	36	50	50
Reimbursed Expense	71,333	45,000	30,000
Fines, Forfeitures, Penalties	1,002	2,500	2,500
In Lieu of Tax (IRB)	17,065	10,000	15,000
Interest on Idle Funds	7,510	10,000	7,500
Neighborhood Revitalization Rebate			0
Miscellaneous	214		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**538,965**	**536,509**	**234,113**
Resources Available:	**607,835**	**619,525**	**298,138**
Expenditures:			
Salaries & Wages	184,987	195,000	210,000
Employee Benefits	75,854	95,000	95,000
Contractual Services	184,445	140,000	155,000
Commodities	24,814	65,000	70,000
Donations	1,719	2,500	3,000
Transfers	33,000	35,000	35,000
Capital Outlay	20,000	23,000	25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**524,819**	**555,500**	**593,000**
Unencumbered Cash Balance Dec 31	83,016	64,025	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	540,000	599,500	593,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	593,000
		Tax Required	294,862
	Delinquent Comp Rate:	8.0%	23,589
		Amount of 2024 Ad Valorem Tax	**318,451**

CPA Summary

City of Rolla 2025

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures			
General Fund			
Salaries	159,072	177,500	172,000
Contractual	160,215	105,000	120,000
Commodities	19,472	42,500	48,000
Capital Outlay	20,000	23,000	25,000
Donation	1,719	2,500	3,000
Employee Benefits	75,854	90,000	95,000
Transfer	33,000	20,000	35,000
Total	**469,332**	**460,500**	**498,000**
Police			
Salaries	19,915	30,000	30,000
Contractual	2,646	5,000	5,000
Commodities	1,347	5,000	5,000
Capital Outlay			
Total	**23,908**	**40,000**	**40,000**
Fire			
Salaries	6,000	7,500	8,000
Contractual	9,967	15,000	15,000
Commodities	164	2,500	2,000
Capital Outlay			
Total	**16,131**	**25,000**	**25,000**
Streets			
Salaries			
Contractual	11,616	15,000	15,000
Commodities	3,832	15,000	15,000
Capital Outlay			
Total	**15,448**	**30,000**	**30,000**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page Total	**524,819**	**555,500**	**593,000**

City of Rolla 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	8,373	16,386	16,386
Receipts			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	963		
Motor Vehicle Tax	6,609		
Recreational Vehicle Tax	121		
16/20M Vehicle Tax	77		
Commercial Vehicle Tax	213		
Watercraft Tax	21		
Antique Tag	9		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**8,013**	**0**	**0**
Resources Available:	**16,386**	**16,386**	**16,386**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	16,386	16,386	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	8.0%	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	0	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% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
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 Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	8.0%	0
		Amount of 2024 Ad Valorem Tax	0

Qualifies fu

CPA Summary

City of Rolla 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	24,485	31,389	41,029
Receipts:			
State of Kansas Gas Tax	10,180	9,640	9,630
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,180**	**9,640**	**9,630**
Resources Available:	**34,665**	**41,029**	**50,659**
Expenditures:			
Street Repair and Maint	3,276		50,659
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,276**	**0**	**50,659**
Unencumbered Cash Balance Dec 31	31,389	41,029	0
2023/2024/2025 Budget Authority Amoun	12,289	40,539	50,659

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	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	0	0

CPA Summary

City of Rolla 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Utility Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	98,393	71,160	49,905
Receipts:			
Water Sales	127,614	148,000	140,000
Sanitation	53,940	58,000	62,000
Sewer	50,296	55,000	60,000
Connect, reconnect, penalties	4,423	4,500	6,000
Reimbursed Expense	4,943	5,000	40,000
Interest on Idle Funds			
Miscellaneous	1,185	1,200	1,200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**242,401**	**271,700**	**309,200**
Resources Available:	**340,794**	**342,860**	**359,105**
Expenditures:			
Water Salaries	41,242	40,000	45,000
Water Contractual	84,680	82,500	95,000
Water Commodities	32,198	32,500	54,500
Water Capital Outlay			
Sanitation Contractual	47,593	50,000	58,000
Sewer Contractual	16,856	18,000	20,000
Employee Benefits	28,030	30,000	32,000
Debt Service	16,955	16,955	16,955
Transfer to Utility Improv Fund		20,000	20,000
Sanitation Commodities	480	1,000	1,000
Sewer Commodities	1,600	2,000	2,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**269,634**	**292,955**	**344,455**
Unencumbered Cash Balance Dec 31	71,160	49,905	14,650
2023/2024/2025 Budget Authority Amoun	307,955	319,955	344,455

CPA Summary

City of Rolla

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Capital Improvement**		**Utility Resv Improveme**		**Gifts and Grants**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	54,601	Cash Balance Jan 1	51,628	Cash Balance Jan 1	36,000	Cash Balance Jan 1	38,384	Cash Balance Jan 1		180,613
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		General Fund	33,000							
Total Receipts	0	Total Receipts	33,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	33,000
Resources Available:	54,601	Resources Available:	84,628	Resources Available:	36,000	Resources Available:	38,384	Resources Available:	0	213,613
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Skating Rink	29,441			ARPA-Water Well	33,227			
Total Expenditures	0	Total Expenditures	29,441	Total Expenditures	0	Total Expenditures	33,227	Total Expenditures	0	62,668
Cash Balance Dec 31	54,601	Cash Balance Dec 31	55,187	Cash Balance Dec 31	36,000	Cash Balance Dec 31	5,157	Cash Balance Dec 31	0	150,945 **
										150,945 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Rolla
will meet on September 16, 2024 at 7:00 p.m. at City Hall, 304 Washington St, Rolla, KS 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.
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Debt Service							
Library							
Special Highway	3,276				50,659		
Utility Fund	269,634		292,955		344,455		
Non-Budgeted Funds	62,668						
Totals	860,397	149.218	848,455	140.073	988,114	318,451	150.751
						*Revenue Neutral Rate***	*140.073*
Less: Transfers	33,000		55,000		55,000		
Net Expenditure	827,397		793,455		933,114		
Total Tax Levied	296,155		295,894		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,984,721		1,996,978		2,112,428		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	65,000	0	0
Revenue Bonds	0	0	0
Other	129,529	117,088	110,701
Lease Purchase Principal	0	0	0
Total	194,529	117,088	110,701

*Tax rates are expressed in mills

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

Shelley Barrett
City Official Title: City Clerk