RECD ON CO CLERK
SEP 15 2024 AM 8:05

State of Kansas
City

2025

CERTIFICATE

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
City of Neosho Rapids
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.

Table of Contents:		Page No.	2025 Adopted Budget: 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	129,817	37,585	26.000
Debt Service	10-113				
Library	12-1220				
Special Highway		7	84,900		
Sewer		7	126,800		
Non-Budgeted Funds		8			
Totals		XXXXXX	341,517	37,585	26.000
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			1,445,565
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

37,586

Revenue Neutral Rate	24.419
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Joyce Wilson

Address:
105 Jeffery
Olpe, KS 66865
Email:
bujwilson@gmail.com

Date Attested: 9-13 2024

Alanna Martin
County Clerk

Governing Body

City of Neosho Rapids 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	35,300	7,255	175	4	0	55
Debt Service						
Library						
TOTAL	35,300	7,255	175	4	0	55

County Treas Motor Vehicle Estimate 7,255

County Treas Recreational Vehicle Estimate 175

County Treas 16/20M Vehicle Estimate 4

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 55

Motor Vehicle Factor 0.20552

Recreational Vehicle Factor 0.00496

16/20 Vehicle Factor 0.00011

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00156

City of Neosho Rapids

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Neosho Rapids

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:											
Series 2009	12/28/2009	12/28/2049	4.25	608,000	72,718	12/28	12/28	3,091	11,000	1,947	11,000
BI #9891122809456											
Total G.O. Bonds					72,718			3,091	11,000	1,947	11,000
Revenue Bonds:											
NONE											
Total Revenue Bonds					0			0	0	0	0
Other:											
NONE											
Total Other					0			0	0	0	0
Total Indebtedness					72,718			3,091	11,000	1,947	11,000

City of Neosho Rapids

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items 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
Park Improvements	4/29/2022	120	3.00	217,062	140,661	26,400	26,400
				Totals	140,661	26,400	26,400

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

2025

City of Neosho Rapids

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	80,701	72,316	44,979
Receipts:			
Ad Valorem Tax	30,587	35,300	xxxxxxxxxxxxxxx
Delinquent Tax	2,817		
Motor Vehicle Tax	3,291	4,921	7,255
Recreational Vehicle Tax	101	168	175
16/20M Vehicle Tax	2	4	4
Commercial Vehicle Tax		0	0
Watercraft Tax		20	55
Gross Earning (Intangible) Tax			0
Local Sales and Compensating Use Tax	16,701	17,000	17,000
Franchise Tax	20,444	20,500	20,500
Licenses	168	200	200
Donations	1,970	2,000	200
Insurance Claim	12,831		
In Lieu of Tax (IRB)	2,546	2,550	2,550
Interest on Idle Funds			0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**91,458**	**82,663**	**47,939**
Resources Available:	172,159	154,979	**92,918**
Expenditures:			
Wages and Benefits	23,766	24,000	27,000
Commodities	11,154	11,000	13,000
Contractual	37,791	40,000	45,000
Capital Outlay			4,317
Street Lights	4,169	5,000	5,500
Transfer to:	22,963	30,000	35,000
Park Improvements			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**99,843**	**110,000**	**129,817**
Unencumbered Cash Balance Dec 31	72,316	44,979	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	132,400	147,500	129,817
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	129,817
		Tax Required	36,899
	Delinquent Comp Rate:	1.9%	686
		Amount of 2024 Ad Valorem Tax	37,585

City of Neosho Rapids

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	77,129	42,982	42,682
Receipts:			
State of Kansas Gas Tax	4,606	7,100	7,090
County Transfers Gas	2,332	800	800
Sales and Compensating Use Tax	36,308	36,500	36,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**43,246**	**44,400**	**44,390**
Resources Available:	**120,375**	**87,382**	**87,072**
Expenditures:			
Wages and Benefits	1,392	1,400	1,500
Commodities	1,241	1,300	1,400
Contractual	1,704	2,000	2,000
Street Repairs and Maintenance	73,056	40,000	80,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**77,393**	**44,700**	**84,900**
Unencumbered Cash Balance Dec 31	42,982	42,682	2,172
2023/2024/2025 Budget Authority Amoun	94,000	55,000	84,900

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	35,155	54,007	72,307
Receipts:			
	58,947	59,000	60,000
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**58,947**	**59,000**	**60,000**
Resources Available:	**94,102**	**113,007**	**132,307**
Expenditures:			
Wages and Benefits	4,389	4,500	5,000
Commodities	124	500	1,000
Contractual	5,582	5,700	5,800
USDA Rural Development Loan Payment	30,000	30,000	30,000
Capital Outlay			85,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**40,095**	**40,700**	**126,800**
Unencumbered Cash Balance Dec 31	54,007	72,307	5,507
2023/2024/2025 Budget Authority Amoun	73,000	82,000	126,800

City of Neosho Rapids

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Memorial Building		**Capital Improvements**		**Equipment Reserves**		**Park Impronements**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,609	Cash Balance Jan 1	403	Cash Balance Jan 1	5,589	Cash Balance Jan 1	134,614	Cash Balance Jan 1		147,215
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	4,124	Insurance Claim	20,963	Sale of Equipment		Donations	1,276			
						Grant	215,062			
						Loan				
		Transfer from				Transfer from:				
		General	3,653			General				
Total Receipts	4,124	Total Receipts	24,616	Total Receipts	0	Total Receipts	216,338	Total Receipts	0	245,078
Resources Available:	10,733	Resources Available:	25,019	Resources Available:	5,589	Resources Available:	350,952	Resources Available:	0	392,293
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	443	Commodities		Commodities	747	Commodities	685			
Contractual	4,957	Contractual		Contractual		Contractual	230,740			
						Loan	115,264			
Total Expenditures	5,400	Total Expenditures	0	Total Expenditures	747	Total Expenditures	346,689	Total Expenditures	0	352,836
Cash Balance Dec 31	5,333	Cash Balance Dec 31	25,019	Cash Balance Dec 31	4,842	Cash Balance Dec 31	4,263	Cash Balance Dec 31	0	39,457 **
										39,457 **

** Note: These two block figures should agree.

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Neosho Rapids

will meet on September 13, 2024 at 6:45 PM at 238 North Main, Neosho Rapids, 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 238 North Main, Neosho Rapids, KS 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	99,843	21.399	110,000	25.592	129,817	37,585	26.000
Debt Service							
Library							
Special Highway	77,393		44,700		84,900		
Sewer	40,095		40,700		126,800		
Non-Budgeted Funds	352,836						
Totals	570,167	21.399	195,400	25.592	341,517	37,585	26.000
						*Revenue Neutral Rate***	*24.419*
Less: Transfers	0		0		0		
Net Expenditure	570,167		195,400		341,517		
Total Tax Levied	27,251		35,300		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,273,511		1,379,340		1,445,565		

Outstanding Indebtedness, January 1.

	2022	2023	2024
G.O. Bonds	111,000	95,718	72,718
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	162,498	140,661
Total	111,000	258,216	213,379

*Tax rates are expressed in mills

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

Alanna Martin

City Official Title: City Clerk

Resolution No. 2024-01

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

WHEREAS, the Revenue Neutral Rate for the City of Neosho Rapids was calculated as 24.419 mills by the Lyon County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 13, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Neosho Rapids, 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 NEOSHO RAPIDS:

The City of Neosho Rapids shall levy a property tax rate exceeding the Revenue Neutral Rate of 24.419 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 13th day of September, 2024 and **SIGNED** by the Governing Body.

Sign By:

Matt Martin, Teresa Shepherd, Dallas Shepherd

ROLL Call Vote of the City of Neosho Rapids
To Levy a property tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 13, 2024.
Resolution No. 2024-01

Governing Body			
Member	**Yes**	**No**	**No Vote**
Dallas Shepherd	X		
Matt Martin	X		
Karla Mendoza			X
Brian Shank		X	
Tess Shepherd	X		
Amy Sull		X	
Totals:			

Certified: Alanna R. Martin

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Neosho Rapids
will meet on September 13, 2024 at 6:45 PM at 238 North Main, Neosho Rapids, 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 238 North Main, Neosho Rapids, KS 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	99,843	21.399	110,000	25.592	129,817	37,585	26.000
Debt Service							
Library							
Special Highway	77,393		44,700		84,900		
Sewer	40,095		40,700		126,800		
Non-Budgeted Funds	352,836						
Totals	570,167	21.399	195,400	25.592	341,517	37,585	26.000
						*Revenue Neutral Rate***	*24.419*
Less: Transfers	0		0		0		
Net Expenditure	570,167		195,400		341,517		
Total Tax Levied	27,251		35,300		x		
Assessed Valuation	1,273,511		1,379,340		1,445,565		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	111,000	95,718	72,718
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	162,498	140,661
Total	111,000	258,216	213,379

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

Alanna Martin
City Official Title: City Clerk

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 31, 2024

Notice ID: kWQFYD8yI2OG7O2XMiN4
Notice Name: City of Neosho Rapids BH

PUBLICATION FEE: $79.78

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

Signed or attested before me on this
31st day of September, A.D. 2024.

Notary Public

REC'D LYON CO CLERK
JUL 18 2024 PM4:24

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF NEOSHO RAPIDS, LYON COUNTY KANSAS HEREBY NOTIFIES THE LYON COUNTY CLERK OF THE INTENT OF EXCEED THE REVENUE NEUTRAL RATE;

__X__ YES, we intend to EXCEED the Revenue Neutral Rate and our proposed mill levy rate is 26.000. The date of our hearing is September 13, 2024 at 6:45 PM, and will be held at 238 North Main Street, Neosho Rapids, KS.

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



Clerk or Officer of Governing Body

----------OFFICE USE ONLY----------

If YES – was the notice turned into the County Clerk on or before **July 20**?

_____ YES _____ NO

COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **CITY OF NEOSHO RAPIDS**

General:

✓ A Certificate page signed by at least one member of the governing body.

✓ Verify that page numbers listed on the Certificate page are included in the budget.

✓ Verify that expenditures for each fund on the Certificate page matches individual fund sheet expenditures.

✓ Staple Proof of Publication, and published ordinance or signed resolution is attached.

✓ Verify the Total Ad Valorem Tax (from cert. pg. 1) does not exceed maximum levy (pg. 2, line 17).

Transfers:

✓ Verify the transfers listed on Schedule of Transfers are traceable to the fund page and amounts are in agreement.

Notice of Budget Hearing:

✓ Verify there are at least 10 days between the date the Notice of Budget Hearing was published and when the hearing was held.

✓ All funds are listed.

✓ Verify lease purchase principal outstanding for January 1, 20__ matches the total on "Statement of Conditional Lease-Purchase". Lease payments must be budgeted in an operating fund (payments from the bond and interest funds are not authorized).

Fund Sheets:

✓ December 31st cash balance was forwarded to January 1st.

✓ Check that all miscellaneous receipt/expenditure amounts do not exceed 10% of total receipts or expenditures.

✓ Check that non-appropriated balances do not exceed 5% of total expenditures.

LS
INCIC