State of Kansas
City

2025

CERTIFICATE

To the Clerk of Johnson, State of Kansas
We, the undersigned, officers of
City of Lake Quivira
certify that: (1) the hearing mentioned in the attached publication was held; 9/9/24 @ 6:30p.
(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 Amount of 2024 Ad Valorem Tax Ad Valorem Tax are within statutory limiations.

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, 16/20M Veh & Slider		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	2,420,461	855,856	
Debt Service	10-113				
Library	12-1220				
Special Highway					
Special Parks & Rec					
Totals		xxxxxx	2,420,461	855,856	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Johnson	
Wyandotte	
0	
0	
Nov 1, 2024 Total Assessed Valuation	

Revenue Neutral Rate	18.067
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Kathy Bounds
City Administrator
Address:
10 Crescent Blvd.
Lake Quivira, KS 66217
Email:
Kbounds@lakequivira.ksnogov

Date Attested: October 30, 2024
Amy Meeker-Berg
County Clerk

Print / Signature

Daniel P. McCoy
Julie R Kurland
Troy Vedock
Chic Zimmer
Paisley
Governing Body

AMY MEEKER-BERG COUNTY CLERK JOHNSON COUNTY, KANSAS

CPA Summary

RESOLUTION NO. 157

A RESOLUTION ADOPTING THE 2025 ANNUAL BUDGET FOR THE CITY OF LAKE QUIVIRA, KANSAS.

WHEREAS ,following proper notice as prescribed by law, the Governing Body of the City of Lake Quivira, Kansas held a public hearing for the purpose of answering questions, hearing objections and receiving feedback regarding the City's proposed 2025 annual budget.

WHEREAS, said public hearing was properly held before the Governing Body on September 9, 2024, at 6:30 p.m.; and,

WHEREAS, the Governing Body believes it is in the best interest of the City to adopt the 2025 annual budget as presented.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LAKE QUIVIRA, KANSAS THAT:

SECTION 1. The City of Lake Quivira, Kansas hereby adopts its budget for the year 2025, as presented at the September 9, 2024, City Council Meeting. Copies of said budget shall be open for inspection in the office of the City Clerk during business hours. Upon filing the budget with the County Clerk of Johnson County, Kansas, said budget shall constitute an appropriation for each fund, and the appropriation thus made shall not be used for any other purpose, pursuant to K.S.A. 79-2934.

Section 2. This Resolution shall take effect and be in full force from and after its adoption and approval by the Governing Body.

ADOPTED BY THE Governing Body THE 9 **DAY OF** September **20**24.

SIGNED BY THE Mayor THIS 9 **DAY OF** September, **20**24.

ATTEST:

David E. McCullagh

David E. McCullagh, Mayor

Kathy Bounds

Kathy Bounds, City Clerk

SEAL:

CITY OF LAKE QUIVIRA SEAL JOHNSON COUNTY, KS

City of Lake Quivira

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:											
Renner Property Temp Note	12/29/2021	12/1/2025	2.59	1,151,000	1,051,000	6/1	12/1	18,761		17,131	1,059,566
(interest only)											
Spillway Temp Note	10/1/2023	12/1/2025	4.00	2,460,000	2,460,000	6/1	12/1	115,228	0	116,334	2,518,167
Total G.O. Bonds					**3,511,000**			**133,989**	**0**	**133,465**	**3,577,733**
Revenue Bonds:											
LQ Sewer Rehab Project	4/25/2011	9/1/2031	4.34	1,753,528	844,387	3/1	9/1	32,364	92,951	29,344	97,650
(JCW TLC1-C005)											
Total Revenue Bonds					**844,387**			**32,364**	**92,951**	**29,344**	**97,650**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**4,355,387**			**166,353**	**92,951**	**162,809**	**3,675,383**

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year:

Library found in:
City of Lake Quivira

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 2024	Proposed Year 2025
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$40,821,134	$43,736,193
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:		
Qualify for grant: 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 from

City of Lake Quivira

2025

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
				Totals	**0**	**0**	**0**

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

City of Lake Quivira 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	801,005	77,936	19	0	0	855
Debt Service						
Library						
TOTAL	801,005	77,936	19	0	0	855

County Treas Motor Vehicle Estimate 77,936

County Treas Recreational Vehicle Estimate 19

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 855

Motor Vehicle Factor 0.09730

Recreational Vehicle Factor 0.00002

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00107

City of Lake Quivira 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	Equipment Reserve	25,000	0	30,000	KSA 12-1,117
Capital Improv Reserve	General Fund	0	0	244,014	KSA 12a-6A16
General Fund	Park Fund	0	5,000	5,000	
	Totals	25,000	5,000	279,014	
	Adjustments*				
	Adjusted Totals	25,000	5,000	279,014	

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

Roll Call Vote

A Roll Call Vote of the City of Lake Quivira, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 09, 2024
Resolution No. 1516

Governing Body Member	Yes	No	No Vote
Council President Dan McCauley	✓		
Councilmember Julie Kurland	✓		
Councilmember Mike Pasley	✓		
Councilmember Tray Vedock	✓		
Councilmember Chip Zimmer	✓		
TOTAL			

Certified:

Kathy Bounds

Kathy Bounds
City Clerk

Resolution No. 156

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

WHEREAS, the Revenue Neutral Rate for the City of Lake Quivira was calculated as 18.067 mills by the Johnson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 09, 2024, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Lake Quivira, 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 LAKE QUIVIRA:

The City of Lake Quivira shall levy a property tax rate exceeding the Revenue Neutral Rate of 19.570 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 **09th** day of **September 2024** and SIGNED by the Mayor.

David E. McCullagh

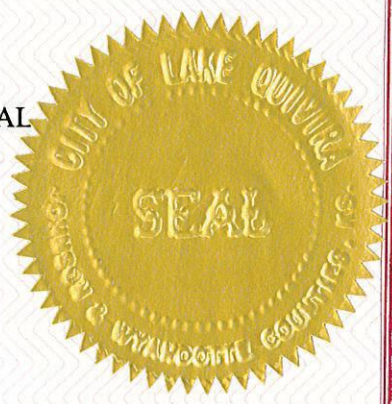
David E. McCullagh, Mayor

Attest:

Kathy Bounds

Kathy Bounds, City Clerk

SEAL



First published in The Legal Record, Tuesday, August 20, 2024.

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Lake Quivira

will meet on the 9/9/24 at 6:30 PM at 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 City Hall and will be available at this hearing.

SUPPORTING COUNTIES
Johnson (home county) Wyandott

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	3,336,216	16.927	3,870,506	19.628	2,420,506	855,901	19.570
Debt Service							
Library							
Special Highway			24,000		26,020		
Special Parks & Rec	15,220		17,000		17,000		
Totals	3,351,436	16.927	3,911,506	19.628	2,463,526	855,901	19.570
						*Revenue Neutral Rate***	*18.067*
Less: Transfers	25,000		5,000		279,014		
Net Expenditure	3,326,436		3,906,506		2,184,512		
Total Tax Levied	611,461		801,005				
Assessed Valuation	36,124,236		40,821,134		43,736,193		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	0		1,051,000		3,511,000		
Revenue Bonds	1,112,796		935,770		844,387		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	1,112,796		1,986,770		4,355,387		

*Tax rates are expressed in mills

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

Andrea Noland
City Official Title: City Treasurer

8/20

The Legal Record
1701 E. Cedar St., Ste. 111
Olathe, KS 66062-1775
(913) 780-5790

CITY OF LAKE QUIVIRA
10 CRESCENT BLVD
LAKE QUIVIRA KS 66217-8683

Proof of Publication

STATE OF KANSAS, JOHNSON COUNTY, SS; Maureen Gillespie, of lawful age, being first duly sworn, deposes and says that she is Legal Notices Clerk for The Legal Record which is a newspaper printed in the State of Kansas, published in and of general paid circulation on a weekly, monthly or yearly basis in Johnson County, Kansas, is not a trade, religious or fraternal publication, is published at least weekly fifty (50) times a year, has been so published continuously and uninterrupted in said County and State for a period of more than one year prior to the first publication of the notice attached, and has been entered at the post office as Periodicals Class mail matter. That a notice was published in all editions of the regular and entire issue for the following subject matter (also identified by the following case number, if any) for 1 consecutive week(s), as follows:

HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING
8/20/24

Maureen Gillespie, Legal Notices Billing Clerk

Subscribed and sworn to before me on this date:

August 20, 2024

Notary Public

DEBRA VALENTI
Notary Public-State of Kansas
My Appt. Expires Aug. 21, 2027

L19798
Publication Fees: $32.50

City of Lake Quivira 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	545,252	1,669,141	34,441
Receipts:			
Ad Valorem Tax	609,077	801,005	xxxxxxxxxxxxxxxx
Delinquent Tax	2,880	692	0
Motor Vehicle Tax	68,737	66,460	77,936
Recreational Vehicle Tax			19
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			855
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor	14,465	12,082	14,250
Court Fines and Fees	44,047	42,946	42,000
Local Sales Tax	246,721	240,170	235,500
Franchise Tax	59,269	59,225	61,650
Licenses	2,270	1,365	1,400
Building Permits	52,400	34,192	22,500
Service Station Revenue	841,955	802,275	798,000
Interest	22,548	24,540	2,040
Other	35,736	8,470	274,014
Loan Proceeds	2,460,000	0	0
ARPA Proceeds	0	142,384	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,460,105**	**2,235,806**	**1,530,164**
Resources Available:	**5,005,357**	**3,904,947**	**1,564,605**
Expenditures:			
General City - Admin	525,257	146,072	224,803
General City - Court	434,938	68,200	30,039
Non Departmental	11,403	217,585	215,094
General City - Operations	0	166,248	171,985
Service Station Expenses	774,797	769,223	753,000
Police Department	0	453,114	475,163
Fire Department	0	85,200	90,950
Capital Projects	143,735	270,551	260,458
Capital Improvement Reserve	192,167	0	169,014
Dam Spillway Expenditures	361,917	1,375,929	0
Dam Spillway Accrual	570,446	51,000	0
Transfer to GF for Equipment Reserve	48,090	0	30,000
Transfers Out	273,466	0	0
ARPA Expenditures (used for Spillway)	0	142,384	0
Spillway Paydown		125,000	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,336,216**	**3,870,506**	**2,420,506**
Unencumbered Cash Balance Dec 31	1,669,141	34,441	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,832,653	2,410,467	2,420,506
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,420,506
		Tax Required	855,901
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	855,901

See Tab A **See Tab C**

Desired Carryover Into 2026	
Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2025 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	**$0**

Projected Carryover Into 2026	
$34,441	2024 Ending Cash Balance (est.)
$1,530,164	2025 Non-AV Receipts (est.)
$855,901	2025 Ad Valorem Tax (est.)
$2,420,506	Total 2025 Resources Available
$3,503,027	Less 2023 Expenditures + 5%
-$1,082,521	**Projected 2026 Carryover (est.)**

Estimated Mill Rate & Revenue Neutral Rate Comparison	
19.570	2025 Estimated Fund Mill Rate
19.628	2024 Fund Mill Rate
18.067	**Revenue Neutral Rate (KSA 79-2988**
19.570	2025 Estimated Total Mill Rate
19.628	2024 Total Mill Rate
Is a rate hearing/resolution required:	**Yes**

Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate.

CPA Summary

City of Lake Quivira 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	2,144	29,474	29,634
Receipts:			
State of Kansas Gas Tax	27,330	24,160	24,140
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**27,330**	**24,160**	**24,140**
Resources Available:	**29,474**	**53,634**	**53,774**
Expenditures:			
Street Repair and Maint		24,000	26,020
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**24,000**	**26,020**
Unencumbered Cash Balance Dec 31	29,474	29,634	27,754
2023/2024/2025 Budget Authority Amoun	37,500	24,000	26,020

Adopted Budget **Special Parks & Rec**	Prior Year 2023	Current Year 2024	Proposed Budget 2025
Unencumbered Cash Balance Jan 1	755	0	82
Receipts:			
Charges to Customers	14,465	12,082	14,250
Transfers from GF		5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**14,465**	**17,082**	**19,250**
Resources Available:	**15,220**	**17,082**	**19,332**
Expenditures:			
Salaries & Wages			
Employee Beneifts	15,220	17,000	17,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**15,220**	**17,000**	**17,000**
Unencumbered Cash Balance Dec 31	0	82	2,332
2023/2024/2025 Budget Authority Amoun	20,000	20,000	17,000

CPA Summary