2025

CERTIFICATE

To the Clerk of Franklin County, State of Kansas
We, the undersigned, officers of
City of Richmond
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 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	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Vehicle Tax		2			
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	664,531	167,097	49.292
Debt Service	10-113				
Library	12-1220	8	22,245	18,211	5.372
Special Highway		9	189,538		
Fishing Fund		9	9,961		
Water Fund		10	226,440		
Sewer Fund		10	90,213		
Non-Budgeted Funds		11			
Totals for City		xxxxxx	1,202,928	185,308	54.6664
Recreation	12-1927	8	9,610	6,984	2.0619
Totals Includes Recreation		xxxxxx	1,212,538	192,292	56.725
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			3,389,984
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

City Revenue Neutral Rate	50.482
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719
Email:
cityaid2019@gmail.com

Date Attested: October 30 2024

County Clerk

Governing Body

CPA Summary

City of Richmond

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				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	153,083	15,433	272	20	2,280	29
Debt Service						
Library	17,621	1,777	31	2	262	3
Recreation	6,983	704	12	1	104	1
TOTAL	177,687	17,914	315	23	2,646	33

County Treas Motor Vehicle Estimate 17,914

County Treas Recreational Vehicle Estimate 315

County Treas 16/20M Vehicle Estimate 23

County Treas Commercial Vehicle Tax Estimate 2,646

County Treas Watercraft Tax Estimate 33

Motor Vehicle Factor 0.10082

Recreational Vehicle Factor 0.00177

16/20 Vehicle Factor 0.00013

Commercial Vehicle Factor 0.01489

Watercraft Factor 0.00019

City of Richmond

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 Improve Res	40,000	40,000	40,000	KSA 12-1,118
General Fund	Special Highway	50,000	50,000	50,000	KSA 12-1,119
	Totals	90,000	90,000	90,000	
	Adjustments*				
	Adjusted Totals	90,000	90,000	90,000	

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

City of Richmond

STATEMENT OF INDEBTEDNESS

Tpye 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 2018 (Water Proj)	12/1/2015	12/1/12055	2.63	742,000	648,051	12/17	12/17	17,011	13,173	16,666	13,518
Total G.O. Bonds					**648,051**			**17,011**	**13,173**	**16,666**	**13,518**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**648,051**			**17,011**	**13,173**	**16,666**	**13,518**

City of Richmond

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.

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

Budgeted Year: 2025

Library found in: City of Richmond
Franklin 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 2024	Proposed Year 2025
Ad Valorem Tax	$17,621	$18,211
Delinquent Tax	$1,500	$1,500
Motor Vehicle Tax	$1,904	$1,777
Recreational Vehicle Tax	$26	$31
16/20M Vehicle Tax	$3	$2
TOTAL TAXES	$21,054	$21,521
Difference in Total Taxes:	$467	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$3,115,052	$3,381,541
Did Assessed Valuation Decrease?	No	
Levy Rate	5.657	5.385
Difference in Levy Rate:	(0.272)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

City of Richmond 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	425,797	342,496	287,450
Receipts:			
Ad Valorem Tax	132,507	153,083	xxxxxxxxxxxxxxx
Delinquent Tax	12,132	6,500	6,500
Motor Vehicle Tax	19,361	16,552	15,433
Recreational Vehicle Tax	416	225	272
16/20M Vehicle Tax	27	27	20
Commercial Vehicle Tax	2,173	2,138	2,280
Watercraft Tax	31	29	29
Gross Earning (Intangible) Tax			0
Sales and Use Taxes	113,732	110,000	115,000
Franchise Fees	31,162	30,000	31,500
Licenses and Permits	2,631	2,500	2,500
Fines and Forfeitures	30	150	150
Insurance Dividend	4,489	4,000	4,500
Sales and Service	500	30,500	500
Interest Income	684	500	500
Trash Service Charges	29,785	29,750	29,800
Other	67	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	349,727	386,954	209,984
Resources Available:	775,524	729,450	497,434
Expenditures:			
Salaries & Wages	117,330	118,000	118,000
Health Insurance	6,722	7,500	7,500
Contractual Services	71,671	72,000	72,000
Insurance	13,183	15,000	15,000
Materials & Supplies	3,384	5,000	5,000
Capital Outlay	75,867	75,000	75,000
Reimbursements/Refunds	137		
Street Lights			
Contractual Services	23,403	24,000	24,000
Parks & Recreation			
Contractual Services	3,665	5,000	5,000
Fishing			
Contractual Services		2,000	2,000
Trash			
Contractual Services	27,666	28,500	28,750
Transfers Out			
Transfer to Capital Improve Res	40,000	40,000	40,000
Transfer to Special Hwy	50,000	50,000	50,000
Cash Reserve (2025 column)			222,281
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	433,028	442,000	664,531
Unencumbered Cash Balance Dec 31	342,496	287,450	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	748,820	819,738	664,531
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	664,531
		Tax Required	167,097
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	167,097

CPA Summary

City of Richmond 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	820	1,278	459
Receipts:			
Ad Valorem Tax	15,245	17,621	xxxxxxxxxxxxxxxx
Delinquent Tax	1,394	1,500	1,500
Motor Vehicle Tax	2,202	1,904	1,777
Recreational Vehicle Tax	47	26	31
16/20M Vehicle Tax	3	3	2
Commercial Vehicle Tax	246	246	262
Watercraft Tax	3	3	3
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	19,140	21,303	3,575
Resources Available:	19,960	22,581	4,034
Expenditures:			
Appropriations	18,682	22,122	22,245
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	18,682	22,122	22,245
Unencumbered Cash Balance Dec 31	1,278	459	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	20,039	22,122	22,245
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,245
		Tax Required	18,211
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	18,211

Adopted Budget Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,803	1,764	1,304
Receipts:			
Ad Valorem Tax	6,445	6,983	xxxxxxxxxxxxxxxx
Delinquent Tax	569	700	500
Motor Vehicle Tax	672	805	704
Recreational Vehicle Tax	11	11	12
16/20M Vehicle Tax	1	1	1
Commercial Vehicle Tax	66	104	104
Watercraft Tax	1	1	1
Reimbursed Expenses	400		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	8,165	8,605	1,322
Resources Available:	10,968	10,369	2,626
Expenditures:			
Contractual Services	1,663		
Appropriations	7,541	9,065	9,610
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,204	9,065	9,610
Unencumbered Cash Balance Dec 31	1,764	1,304	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	10,565	9,065	9,610
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,610
		Tax Required	6,984
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	6,984

CPA Summary

City of Richmond 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 2025
Unencumbered Cash Balance Jan 1	23,525	77,348	127,198
Receipts:			
State of Kansas Gas Tax	12,009	12,350	12,340
County Transfers Gas		0	0
Transfer from General	50,000	50,000	50,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**62,009**	**62,350**	**62,340**
Resources Available:	**85,534**	**139,698**	**189,538**
Expenditures:			
Contractual Services	1,381	5,000	5,000
Materials and Supplies	6,805	7,500	10,000
Cash Reserve (2025 column)			174,538
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,186**	**12,500**	**189,538**
Unencumbered Cash Balance Dec 31	77,348	127,198	0
2023/2024/2025 Budget Authority Amoun	120,305	100,795	189,538

Adopted Budget Fishing Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget 2025
Unencumbered Cash Balance Jan 1	7,511	8,461	8,461
Receipts:			
CFAP	1,313	1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,313**	**1,500**	**1,500**
Resources Available:	**8,824**	**9,961**	**9,961**
Expenditures:			
Materials and Supplies	363	1,500	1,500
Cash Reserve (2025 column)			8,461
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**363**	**1,500**	**9,961**
Unencumbered Cash Balance Dec 31	8,461	8,461	0
2023/2024/2025 Budget Authority Amoun	8,543	9,011	9,961

CPA Summary

City of Richmond 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget 2025
Unencumbered Cash Balance Jan 1	72,226	70,724	69,940
Receipts:			
Water Service Charges	150,036	152,000	152,000
Bulk Water	1,988	2,000	2,000
Reconnection Fees	610	500	500
Reimbursed Expenses		2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**152,634**	**156,500**	**156,500**
Resources Available:	**224,860**	**227,224**	**226,440**
Expenditures:			
Salaries and Wages	53,531	53,500	54,000
Health Insurance	6,722	7,500	7,500
Contractual Services	45,394	45,000	45,000
Materials and Supplies	6,174	7,000	7,000
Refunds/Remittances		100	100
Insurance	12,131	14,000	14,000
Debt Service			
GO Bond Principal	12,836	13,173	13,518
GO Bond Interest	17,348	17,011	16,666
Cash Reserve (2025 column)			68,656
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**154,136**	**157,284**	**226,440**
Unencumbered Cash Balance Dec 31	70,724	69,940	0
2023/2024/2025 Budget Authority Amoun	284,739	201,743	226,440

Adopted Budget **Sewer Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget 2025
Unencumbered Cash Balance Jan 1	50,169	36,213	34,213
Receipts:			
Sewer Service Charges	54,435	56,000	56,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**54,435**	**56,000**	**56,000**
Resources Available:	**104,604**	**92,213**	**90,213**
Expenditures:			
Salaries and Wages	32,291	32,500	33,000
Health Insurance	6,722	7,500	7,500
Contractual Services	12,419	13,000	13,000
Insurance	12,903		
Materials and Supplies	4,056	5,000	6,713
Cash Reserve (2025 column)			30,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**68,391**	**58,000**	**90,213**
Unencumbered Cash Balance Dec 31	36,213	34,213	0
2023/2024/2025 Budget Authority Amoun	128,384	93,981	90,213

CPA Summary

City of Richmond

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:		
Capital Improve Res		**Sales Tax Clearing**		**Penalty Clearing**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	95,242	Cash Balance Jan 1	4,585	Cash Balance Jan 1	7,357	Cash Balance Jan 1		Cash Balance Jan 1		107,184
Receipts		Receipts		Receipts		Receipts		Receipts		
Trans Penalty Clear	3,367	Sales Tax Clearing	2,516	Penalty Clearing	8,676					
Trans from General	40,000									
Total Receipts	43,367	Total Receipts	2,516	Total Receipts	8,676	Total Receipts	0	Total Receipts	0	54,559
Resources Available	138,609	Resources Available	7,101	Resources Available	16,033	Resources Available	0	Resources Available	0	161,743
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
Bldg Improvements	21,407	Sales Tax Clearing	698							
Total Expenditures	21,407	Total Expenditures	698	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	22,105
Cash Balance Dec 31	117,202	Cash Balance Dec 31	6,403	Cash Balance Dec 31	16,033	Cash Balance Dec 31	0	Cash Balance Dec 31	0	139,638 **
										139,638 **

** 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

The governing body of
City of Richmond
will meet on September 16, 2024 at 7:00 PM at Richmond 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 Richmond 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	433,028	49.377	442,000	49.143	664,531	167,097	49.414
Debt Service							
Library	18,682	5.681	22,122	5.657	22,245	18,211	5.385
Special Highway	8,186		12,500		189,538		
Fishing Fund	363		1,500		9,961		
Water Fund	154,136		157,284		226,440		
Sewer Fund	68,391		58,000		90,213		
Non-Budgeted Funds	22,105						
Totals for City	704,891	55.058	693,406	54.800	1,202,928	185,308	54.799
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*50.482*
Recreation Commission	9,204	2.402	9,065		9,610	6,984	2.065
Totals Including Recreation	714,095	57.460	702,471	54.800	1,212,538	192,292	56.864
Less: Transfers	90,000		90,000		90,000		
Net Expenditure	624,095		612,471		1,122,538		
Total Tax Levied	160,064		177,687		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,907,192		3,115,052		3,381,541		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	673,394		660,887		648,051		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	673,394		660,887		648,051		

*Tax rates are expressed in mills

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

Faith Sage
City Official Title: City Clerk

Roll Call Vote

A Roll Call Vote of the Richmond Governing Body To Levy a Property Tax Exceeding the Revenue Neutral Rate

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

Resolution No. 2024-02

Governing Body Member	Yes	No	No Vote
Adam Horstick	X		
Helen Feuerborn	X		
Josh Overton	X		
Mike Topp	X		
TOTAL			

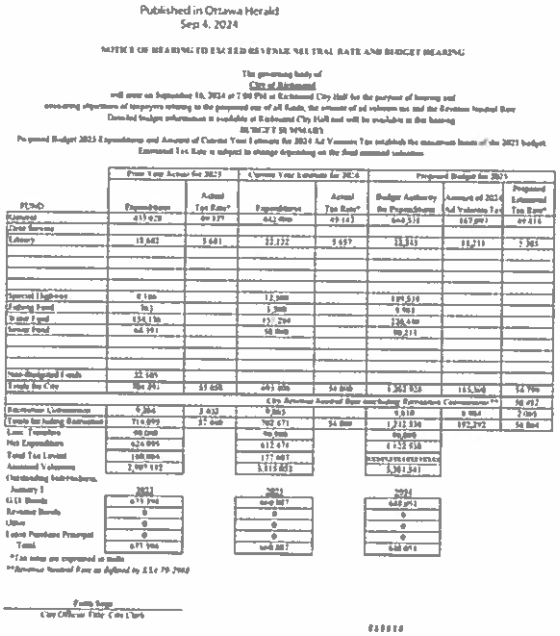
Certified: Jaime Sapp

Expected print dimensions of advertisement:

Width: 3.22 in., Height: 4 in.

Newspaper page size: Width: 11.65 in., Height: 21.50 in.

Publisher may wrap or break notice between pages.



Published in Ottawa Herald
Sept 4, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Richmond
will meet on September 16, 2024 at 7:00 PM at Richmond City Hall for the purpose of hearing and considering 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 Richmond City Hall and will be available at the 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	433,928	49.329	442,000	49.143	460,530	447,000	49.416
Debt Service							
Library	18,682	5.681	22,122	5.657	22,345	21,219	5.365
Special Highway	0.00		12,000		199,530		
Sibley Fund	0.00		5,000		9,963		
Bond Fund	134,136		97,290		130,400		
Sewer Fund	68,991		98,000		99,211		
Non-Budgeted Funds	22,569						
Totals for City	804,241	55.010	691,000	54.800	1,361,930	155,300	54.781
					CPI Adjusted Revenue Neutral Rate including Recreation Commission**		56.492
Recreation Commission	9,264	3.632	9,865		9,810	9,804	3.065
Totals for Taxing Entities	716,999	57.000	702,671	54.800	1,371,330	192,292	56.864
Less: Transfers	90,000		90,000		90,000		
Net Expenditures	626,999		612,671		1,122,938		
Total Tax Levied	160,884		177,007		XXXXXXXXXXXXX		
Assessed Valuation	2,997,192		3,215,021		3,361,341		
Outstanding Indebtedness, January 1	2021		2021		2024		
G.O. Bonds	671,906		668,887		648,893		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	671,906		668,887		648,893		

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by K.S.A. 79-2988

Penny Sage
City Officer Title: City Clerk

848816