State of Kansas
City

2025

CERTIFICATE

To the Clerk of THOMAS, State of Kansas
We, the undersigned, officers of
CITY OF GEM
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	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: 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	61,415	6,391	
Debt Service	10-113				
Library	12-1220				
STREET LIGHTING		7	5,000	1,074	
		7			
Special Highway		8	7,000		
		8			
Totals		xxxxxx	73,415	7,466	
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	12.794
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: September 27 2024

County Clerk

Governing Body

CITY OF GEM

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	6,405	1,189	52	237	83	0
Debt Service						
Library						
STREET LIGHTING	1,061	197	9	39	14	0
TOTAL	7,466	1,386	61	276	97	0

County Treas Motor Vehicle Estimate 1,386

County Treas Recreational Vehicle Estimate 61

County Treas 16/20M Vehicle Estimate 276

County Treas Commercial Vehicle Tax Estimate 97

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.18564

Recreational Vehicle Factor 0.00811

16/20 Vehicle Factor 0.03697

Commercial Vehicle Factor 0.01299

Watercraft Factor 0.00000

CITY OF GEM 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
	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.

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

Budgeted Year: 2025

Library found in: CITY OF GEM
THOMAS

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	
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$563,917	$583,672
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

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

If the municipality would not have qualified for a grant, please seek assistance from the State

CITY OF GEM 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:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

CITY OF GEM 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 GEM 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	111,489	117,564	43,275
Receipts:			
Ad Valorem Tax	5,693	6,405	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,360	1,174	1,189
Recreational Vehicle Tax	54	41	52
16/20M Vehicle Tax	301	285	237
Commercial Vehicle Tax	48	38	83
Watercraft Tax			0
Gross Earning (Intangible) Tax	66	128	538
Local Alcoholic Liquor			
Compensating Use Tax	4,608	1,500	1,500
Local Sales Tax	14,605	5,000	5,000
Franchise Tax	629	500	500
Licenses			
Building Permits			
State of Kansas			
EMC INS PATRONAGE	1,524		
BUILDING RENT	1,800	350	400
rural fire dist 3	2,000		2,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,695		250
Neighborhood Revitalization Rebate	-46		0
Miscellaneous	552		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**34,888**	**15,421**	**11,748**
Resources Available:	**146,377**	**132,985**	**55,024**
Expenditures:			
Salaries & Wages	1,773	4,000	4,500
Employee Benefits			
BUILDING MAINTENANCE &REPAIR		12,000	10,000
BUILDING CUSTODIAL			
YARD CUSTODIAL	360	3,000	2,500
COMM BLDG UTILITIES	6,175	7,000	7,500
DUES FEES & INSURANCE	10,350	13,000	13,500
SIREN	505	1,150	1,000
FIRE DEPT	2,149	7,000	5,000
CAPITAL PURCHASES		20,000	7,500
PUBLISHING	180	650	500
BUDGET PREP	100	160	165
TERMITE CONTROL		1,500	1,000
SUPPLIES	180	3,000	700
GENERAL MAINTENANCE		17,250	7,249
ARPA FUNDS	6,486		
IRS QUARTERLY	294		301
Cash Reserve (2025 column)			
Miscellaneous	261		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**28,813**	**89,710**	**61,415**
Unencumbered Cash Balance Dec 31	117,564	43,275	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	57,450	89,710	61,415
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	61,415
		Tax Required	6,391
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**6,391**

CPA Summary

CITY OF GEM 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:			
Rec Deparment			
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**
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	**0**	**0**	**0**

CITY OF GEM 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		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 R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous 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:	0.0%	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 R			
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:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Qualifies for

CPA Summary

CITY OF GEM 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **STREET LIGHTING**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,925	8,785	3,667
Receipts:			
Ad Valorem Tax	1,179	1,061	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	313	245	197
Recreational Vehicle Tax	12	8	9
16/20M Vehicle Tax	80	60	39
Commercial Vehicle Tax	11	8	14
Watercraft Tax			0
ELECTRIC FRANCHISE	1,754		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(10)		0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**3,339**	**1,382**	**259**
Resources Available:	**11,264**	**10,167**	**3,926**
Expenditures:			
STREET LIGHTS	2,479	6,500	5,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**2,479**	**6,500**	**5,000**
Unencumbered Cash Balance Dec 31	8,785	3,667	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	4,500	6,500	5,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,000
		Tax Required	1,074
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,074

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
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

CITY OF GEM 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

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
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 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	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: 0.0%	0
		Amount of 2024 Ad Valorem Tax	0

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
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 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	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: 0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

CITY OF GEM 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	13,210	15,806	11,106
Receipts:			
State of Kansas Gas Tax	2,596	2,300	2,300
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,596**	**2,300**	**2,300**
Resources Available:	**15,806**	**18,106**	**13,406**
Expenditures:			
Street Repair and Maint		7,000	7,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**7,000**	**7,000**
Unencumbered Cash Balance Dec 31	15,806	11,106	6,406
2023/2024/2025 Budget Authority Amoun	10,000	7,000	7,000

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

•PUBLIC NOTICE•

Published in The Colby Free Press on August 21, 2024

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
CITY OF GEM
will meet on September 3, 2024 at 7:30 pm at GEM COMMUNITY BLDG for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at 111 WALNUT ST 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	Estimate Tax Rate*
General	28,813	11.495	89,710	11.359	61,415	6,391	10.950
Debt Service							
Library							
STREET LIGHTING	2,479	2.643	6,500	1.882	5,000	1,074	1.841
Special Highway			7,000		7,000		
Totals	31,292	14.138	103,210	13.241	73,415	7,466	12.791
						*Revenue Neutral Rate***	*12.794*
Less: Transfers	0		0		0		
Net Expenditure	31,292		103,210		73,415		
Total Tax Levied	7,512		7,466		xxxxxxxxxxxxxxxxx		
Assessed Valuation	599,431		563,917		583,672		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

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

PHYLLIS ZIEGELMEIER
City Official Title: MAYOR

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
STREET LIGHTING			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 583,672

Valuation Factor: 583.672

Neighborhood Revitalization Subj to Rebate: 2,668

Neighborhood Revitalization factor: 2.668

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.