State of Kansas
City
2024

CERTIFICATE

To the Clerk of Clark County, State of Kansas
We, the undersigned, officers of
City of Minneola
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 expenditures for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 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	475,500	136,830	42.024
Bond and Interest	10-113	8	27,681	-	
Library	12-1220	8	24,305	19,535	6.006
Library Employee Benefits		9	2,700	2,129	.654
Employee Benefits		9	32,500	10,834	3.328
Special Highway		10	66,947		
Water Utility		10	513,339		
Sewer Utility		11	125,000		
Trash Utility		11	63,000		
RHID Norton		12	60,955		
RHID Cottonwood		12	32,668		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Totals		xxxxxx	1,424,595	169,328	52.006
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			
RNR Hearing Notice					3,256,055
Neighborhood Revitalization		16			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 47.812

Assisted by:
Kennedy McKee & Company, LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
pfriess@kmc-cpa.com

Attest: Oct 23, 2023
Rebecca Mishler
County Clerk

Governing Body

CPA Summary
No assurance is provided.

State of Kansas
City

City of Minneola

2024

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	122,911	26,939	517	256	97	257
Bond and Interest						
Library	17,962	3,937	75	37	14	37
Library Employee Benefits	1,992	437	8	4	2	4
Employee Benefits	12,810	2,808	54	27	10	27
TOTAL	155,675	34,121	654	324	123	325

County Treas Motor Vehicle Estimate	34,121				
County Treas Recreational Vehicle Estimate		654			
County Treas 16/20M Vehicle Estimate			324		
County Treas Commercial Vehicle Tax Estimate				123	
County Treas Watercraft Tax Estimate					325

Motor Vehicle Factor	0.21918				
Recreational Vehicle Factor		0.00420			
16/20M Vehicle Factor			0.00208		
Commercial Vehicle Factor				0.00079	
Watercraft Factor					0.00209

City of Minneola

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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Equipment Reserve	15,258	25,000	25,000	KSA 12-1,117
General	Capital Improvements	94,175	64,600	75,000	KSA 12-1,118
General	Special Highway	-	25,000	30,000	KSA 12-1,119
General	Bond and Interest	43,000	27,000	-	Resolution
General	RHID Cottonwood Project	18,000	-	-	Resolution
General	RHID Cottonwood	-	13,000	32,000	Resolution
Trash Utility	Equipment Reserve	-	769	10,000	KSA 12-825d
RHID Norton Project	RHID Norton	-	35,342	-	Resolution
RHID Cottonwood Project	RHID Cottonwood	-	21,537	-	Resolution
	Totals	170,433	212,248	172,000	
	Adjustments*		56,879		
	Adjusted Totals	170,433	155,369	172,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

State of Kansas
City

City of Minneola

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021 Streetscape	5/6/2021	10/1/2041	0.50 - 2.25	425,000	410,000	4/1, 10/1	10/1	6,538	20,000	6,418	20,000
Series 2021-B Waterline	11/15/2021	12/2/2061	1.75	2,697,000	2,649,856	12/2	12/2	46,373	47,970	45,658	48,684
Series 2022 RHID Norton	5/23/2022	10/1/2042	3.50 - 6.20	415,000	415,000	4/1, 10/1	10/1	29,387	5,000	21,865	15,000
Series 2022-B RHID Cottonwood	9/6/2022	10/1/2029	3.65 - 4.80	185,000	185,000	4/1, 10/1	4/1, 10/1	7,869	26,000	6,562	26,000
Total G.O. Bonds					**3,659,856**			**90,167**	**98,970**	**80,503**	**109,684**
Revenue Bonds:											
None											
Total Revenue Bonds					-			-	-	-	-
Other:											
None											
Total Other					-			-	-	-	-
Total Indebtedness					**3,659,856**			**90,167**	**98,970**	**80,503**	**109,684**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2023	Payments Due 2023	Payments Due 2024
None							
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: 2024

Library found in: City of Minneola
Clark 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 2023	Proposed Year 2024
Ad Valorem Tax	$17,962	$19,535
Delinquent Tax	$0	$0
Motor Vehicle Tax	$4,271	$3,937
Recreational Vehicle Tax	$76	$75
16/20M Vehicle Tax	$38	$37
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$22,347	$23,584
Difference in Total Taxes:	$1,237	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,993,733	$3,256,075
Did Assessed Valuation Decrease?	No	
Levy Rate	6.000	6.000
Difference in Levy Rate:	0.000	
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 the State Library.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	88,195	188,061	89,431
Receipts:			
Ad Valorem Tax	106,518	122,911	xxxxxxxxxxxxxxxx
Delinquent Tax	9,205	-	-
Motor Vehicle Tax	26,198	27,901	26,939
Recreational Vehicle Tax	532	496	517
16/20M Vehicle Tax	205	252	256
Commercial Vehicle Tax	-	299	97
Watercraft Tax	-	277	257
Gross Earning (Intangible) Tax	3,419	1,945	1,190
LAVTR	-	-	-
City and County Revenue Sharing	-	-	-
Special Assessments	2,000	-	-
Local Sales Tax	115,794	75,000	70,000
Franchise Tax	48,932	37,500	30,000
Amounts from Clark County	3,015	3,000	3,000
Windfarm Allocation (Clark County)	164,691	56,364	112,000
Licenses, Permits, and Fees	325	-	-
Animal Control	892	-	-
Fines, Forfeitures, and Penalties	13,496	8,000	5,000
Charges for Services	14,549	10,000	10,000
Insurance Payments	21,212	-	-
In Lieu of Taxes (IRB)	-	-	-
Interest on Idle Funds	759	200	-
Neighborhood Revitalization Rebate	(1,712)	(2,775)	(4,754)
Miscellaneous	19,850	5,100	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**549,880**	**346,470**	**254,502**
Resources Available:	**638,075**	**534,531**	**343,933**

State of Kansas
City

City of Minneola

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	638,075	534,531	343,933
Expenditures:			
General Government	156,548	162,000	181,000
Public Safety	3,667	10,000	12,000
Police	11,487	-	-
Municipal Court	10,994	9,000	11,000
Culture and Recreation	96,885	109,500	109,500
Public Works	-	-	-
0	-	-	-
0	-	-	-
Sub-Total detail page	279,581	290,500	313,500
Transfer to Equipment Reserve	15,258	25,000	25,000
Transfer to Capital Improvement	94,175	64,600	75,000
Transfer to Special Highway	-	25,000	30,000
Transfer to Bond and Interest	43,000	27,000	-
Transfer to RHID Norton	-	-	-
Transfer to RHID Cottonwood Project	18,000	-	-
Transfer to RHID Cottonwood	-	13,000	32,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**450,014**	**445,100**	**475,500**
Unencumbered Cash Balance Dec 31	188,061	89,431	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	481,965	461,100	475,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	475,500
		Tax Required	131,567
	Delinquent Comp Rate:	4.0%	5,263
		Amount of 2023 Ad Valorem Tax	136,830

CPA Summary
No assurance is provided.

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Personal Services	44,356	60,000	65,000
Contractual	90,924	80,000	90,000
Commodities	21,268	16,000	20,000
Capital Outlay	-	6,000	6,000
Total	**156,548**	**162,000**	**181,000**
Public Safety			
Fire Department	3,667	10,000	12,000
Law Enforcement	-	-	-
Total	**3,667**	**10,000**	**12,000**
Police			
Personal Services	10,646	-	-
Contractual	-	-	-
Commodities	-	-	-
Capital Outlay	841	-	-
Total	**11,487**	**-**	**-**
Municipal Court			
Personal Services	3,000	3,000	3,000
Contractual	7,994	6,000	8,000
Commodities			
Capital Outlay			
Total	**10,994**	**9,000**	**11,000**
Culture and Recreation			
Personal Services	49,315	62,000	62,000
Contractual	12,241	22,500	22,500
Commodities	35,329	17,500	17,500
Capital Outlay	-	7,500	7,500
Total	**96,885**	**109,500**	**109,500**
Public Works			
Highway Materials	-	-	-
Capital Outlay	-	-	-
Total	-	-	-
Total	-	-	-
Total	-	-	-
Page Total	**279,581**	**290,500**	**313,500**

(Note: Should agree with general sub-totals.)

State of Kansas
City

City of Minneola

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond and Interest**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,421	27,220	27,682
Receipts:			
Ad Valorem Tax	-	-	xxxxxxxxxxxxxxx
Delinquent Tax	532	-	-
Motor Vehicle Tax	513	-	
Recreational Vehicle Tax	6	-	
16/20M Vehicle Tax	22	-	
Commercial Vehicle Tax	-	-	
Watercraft Tax	-	-	
Transfer from General	43,000	27,000	-
Transfer from Water	3,002	-	-
Neighborhood Revitalization Rebate	-	-	
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**47,075**	**27,000**	-
Resources Available:	**51,496**	**54,220**	**27,682**
Expenditures:			
Principal	15,000	20,000	20,000
Interest	9,276	6,538	6,418
Commissions	-	-	1,263
Cash Basis Reserve (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**24,276**	**26,538**	**27,681**
Unencumbered Cash Balance Dec 31	27,220	27,682	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	24,776	27,160	27,681
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,681
		Tax Required	-
	Delinquent Comp Rate:	4.0%	-
		Amount of 2023 Ad Valorem Tax	-

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	581	1,520	2,101
Receipts:			
Ad Valorem Tax	16,304	17,962	xxxxxxxxxxxxxxx
Delinquent Tax	1,623	-	-
Motor Vehicle Tax	4,347	4,271	3,937
Recreational Vehicle Tax	86	76	75
16/20M Vehicle Tax	41	38	37
Commercial Vehicle Tax	-	46	14
Watercraft Tax	-	43	37
Neighborhood Revitalization Rebate	(262)	(405)	(680)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,139**	**22,031**	**3,420**
Resources Available:	**22,720**	**23,551**	**5,521**
Expenditures:			
Transfer to Related Municipal Entity	21,200	21,450	24,305
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**21,200**	**21,450**	**24,305**
Unencumbered Cash Balance Dec 31	1,520	2,101	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	21,200	21,450	24,305
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,305
		Tax Required	18,784
	Delinquent Comp Rate:	4.0%	751
		Amount of 2023 Ad Valorem Tax	19,535

CPA Summary
No assurance is provided.

City of Minneola

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	80	209	272
Receipts:			
Ad Valorem Tax	1,881	1,992	xxxxxxxxxxxxxxx
Delinquent Tax	178	-	-
Motor Vehicle Tax	486	493	437
Recreational Vehicle Tax	10	9	8
16/20M Vehicle Tax	4	4	4
Commercial Vehicle Tax	-	5	2
Watercraft Tax	-	5	4
Neighborhood Revitalization Rebate	(30)	(45)	(74)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,529**	**2,463**	**381**
Resources Available:	2,609	2,672	653
Expenditures:			
Transfer to Related Municipal Entity	2,400	2,400	2,700
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,400**	**2,400**	**2,700**
Unencumbered Cash Balance Dec 31	209	272	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	2,400	2,400	2,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,700
		Tax Required	2,047
	Delinquent Comp Rate:	4.0%	82
		Amount of 2023 Ad Valorem Tax	2,129

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	18,832	27,299	19,534
Receipts:			
Ad Valorem Tax	17,184	12,810	xxxxxxxxxxxxxxx
Delinquent Tax	2,096	-	-
Motor Vehicle Tax	5,278	4,500	2,808
Recreational Vehicle Tax	100	80	54
16/20M Vehicle Tax	68	41	27
Commercial Vehicle Tax	-	48	10
Watercraft Tax	-	45	27
Neighborhood Revitalization Rebate	(276)	(289)	(377)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,450**	**17,235**	**2,549**
Resources Available:	**43,282**	**44,534**	**22,083**
Expenditures:			
General Government:			
Contractual Services	15,983	25,000	32,500
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,983**	**25,000**	**32,500**
Unencumbered Cash Balance Dec 31	27,299	19,534	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	37,500	32,500	32,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	32,500
		Tax Required	10,417
	Delinquent Comp Rate:	4.0%	417
		Amount of 2023 Ad Valorem Tax	10,834

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	35,466	48,003	18,577
Receipts:			
State of Kansas Gas Tax	19,224	18,510	18,370
County Transfers Gas	-	-	-
Transfer from General	-	25,000	30,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,224**	**43,510**	**48,370**
Resources Available:	**54,690**	**91,513**	**66,947**
Expenditures:			
Public Works:			
Personal Services	500	7,500	7,500
Contractual Services	3,000	2,500	2,500
Commodities	3,187	62,936	56,947
Capital Outlay	-	-	-
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,687**	**72,936**	**66,947**
Unencumbered Cash Balance Dec 31	48,003	18,577	-
2022/2023/2024 Budget Authority Amount:	76,000	72,936	66,947

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	332,451	432,182	243,339
Receipts:			
Charges for Services	301,902	275,000	265,000
Bulk Sales	-	5,000	5,000
Reimbursements	18,513	-	-
Interest on Idle Funds	-	-	-
Miscellaneous	6,286	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**326,701**	**280,000**	**270,000**
Resources Available:	**659,152**	**712,182**	**513,339**
Expenditures:			
Public Services:			
Personal Services	49,258	55,000	65,000
Contractual Services	77,474	65,000	80,000
Commodities	5,296	20,000	20,000
Capital Outlay	600	234,500	253,997
Debt Service:			
Principal	47,145	47,970	48,684
Interest and Commissions	47,197	46,373	45,658
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**226,970**	**468,843**	**513,339**
Unencumbered Cash Balance Dec 31	432,182	243,339	-
2022/2023/2024 Budget Authority Amount:	438,350	468,843	513,339

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	57,427	75,817	45,000
Receipts:			
Charges for Services	82,241	80,000	80,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**82,241**	**80,000**	**80,000**
Resources Available:	**139,668**	**155,817**	**125,000**
Expenditures:			
Public Works:			
Personal Services	39,679	50,000	50,000
Contractual Services	15,656	25,000	25,000
Commodities	8,516	10,000	10,000
Capital Outlay	-	25,817	40,000
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**63,851**	**110,817**	**125,000**
Unencumbered Cash Balance Dec 31	75,817	45,000	-
2022/2023/2024 Budget Authority Amount:	121,300	125,000	125,000

Adopted Budget

Trash Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	7,051	8,769	11,000
Receipts:			
Charges for Services	47,984	52,000	52,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**47,984**	**52,000**	**52,000**
Resources Available:	**55,035**	**60,769**	**63,000**
Expenditures:			
Public Works:			
Contractual Services	46,266	49,000	53,000
Transfer to Equipment Reserve	-	769	10,000
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**46,266**	**49,769**	**63,000**
Unencumbered Cash Balance Dec 31	8,769	11,000	-
2022/2023/2024 Budget Authority Amount:	66,000	63,000	63,000

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **RHID Norton**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	-	-	30,955
Receipts:			
Bond proceeds	-	-	-
Transfer from RHID Norton Project	-	35,342	-
From Appleton Twp for RHID	-	30,000	30,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	-	**65,342**	**30,000**
Resources Available:	-	**65,342**	**60,955**
Expenditures:			
Land improvements	-	-	22,590
Bond issuance costs	-	-	-
Principal	-	5,000	15,000
Interest	-	29,387	21,865
Commissions	-	-	1,500
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	-	**34,387**	**60,955**
Unencumbered Cash Balance Dec 31	-	30,955	-
2022/2023/2024 Budget Authority Amount:	-	-	60,955

See Tab C

Adopted Budget **RHID Cottonwood**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	-	-	668
Receipts:			
Transfer from RHID Cottonwood Project	-	21,537	-
Transfer from General	-	13,000	32,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	-	**34,537**	**32,000**
Resources Available:	-	**34,537**	**32,668**
Expenditures:			
Land purchase	-	-	-
Bond issuance costs	-	-	-
Principal	-	26,000	26,000
Interest	-	7,869	6,562
Commissions	-	-	106
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	-	**33,869**	**32,668**
Unencumbered Cash Balance Dec 31	-	668	-
2022/2023/2024 Budget Authority Amount:	-	-	32,668

See Tab C

CPA Summary

No assurance is provided.

Note: 2023 budget will be amended for both RHID funds

City of Minneola

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Capital Improvements**		**ENEL Donation**		**ARPA Grant Fund**		**Housing Authority**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	50,114	Cash Balance Jan 1	112,980	Cash Balance Jan 1	4,297	Cash Balance Jan 1	51,811	Cash Balance Jan 1	-	219,202
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	15,258	Transfer from General	94,175	Donation	-	Federal Grant	51,811	KHRC Grant	100,000	
Transfer from Trash	-									
Total Receipts	15,258	Total Receipts	94,175	Total Receipts	-	Total Receipts	51,811	Total Receipts	100,000	261,244
Resources Available:	65,372	Resources Available:	207,155	Resources Available:	4,297	Resources Available:	103,622	Resources Available:	100,000	480,446
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	11,282	Capital Outlay	44,374	Contractual Services	-	Expenditures	67,345	Housing Authority	100,000	
Debt Service:				Capital Outlay	-					
Principal	-									
Interest	-									
Total Expenditures	11,282	Total Expenditures	44,374	Total Expenditures	-	Total Expenditures	67,345	Total Expenditures	100,000	223,001
Cash Balance Dec 31	54,090	Cash Balance Dec 31	162,781	Cash Balance Dec 31	4,297	Cash Balance Dec 31	36,277	Cash Balance Dec 31	-	257,445 **
										257,445 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

State of Kansas
City

City of Minneola

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Streetscape Project		**Water Line Project**		**CCLIP Grant**		**RHID Norton Project**		**RHID Cottonwood Project**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	3,002	Cash Balance Dec 31	(507,950)	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	(504,948)
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Issuance costs	-	Bond proceeds	1,140,171	State of KS Grant	2,594	Bond proceeds	415,000	Bond proceeds	185,000	
		Interest	114			From Appleton Twp	32,790	Transfer from General	18,000	
Total Receipts	-	Total Receipts	1,140,285	Total Receipts	2,594	Total Receipts	447,790	Total Receipts	203,000	1,793,669
Resources Available:	3,002	Resources Available:	632,335	Resources Available:	2,594	Resources Available:	447,790	Resources Available:	203,000	1,288,721
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures	3,002	Contractual Services	111,793	Capital Outlay	13,146	Land purchase	401,009	Land purchase	173,849	
		Capital Outlay	503,492			Bond issuance costs	11,439	Bond issuance costs	7,614	
		Bond issuance costs	16,669							
Total Expenditures	3,002	Total Expenditures	631,954	Total Expenditures	13,146	Total Expenditures	412,448	Total Expenditures	181,463	1,242,013
Cash Balance Dec 31	-	Cash Balance Dec 31	381	Cash Balance Dec 31	(10,552)	Cash Balance Dec 31	35,342	Cash Balance Dec 31	21,537	46,708 **
				See Tab B						46,708 **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Minneola
will meet on September 18, 2023 at 7:00 PM at The Civic Connection 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	450,014	39.301	445,100	41.057	475,500	136,830	42.023
Bond and Interest	24,276		26,538		27,681		
Library	21,200	6.015	21,450	6.000	24,305	19,535	6.000
Library Employee Benefits	2,400	0.694	2,400	0.666	2,700	2,129	0.654
Employee Benefits	15,983	6.339	25,000	4.279	32,500	10,834	3.327
Special Highway	6,687		72,936		66,947		
Water Utility	226,970		468,843		513,339		
Sewer Utility	63,851		110,817		125,000		
Trash Utility	46,266		49,769		63,000		
RHID Norton			34,387		60,955		
RHID Cottonwood			33,869		32,668		
Non-Budgeted Funds-A	223,001						
Non-Budgeted Funds-B	1,242,013						
Totals	2,322,661	52.349	1,291,109	52.002	1,424,595	169,328	52.004
						*Revenue Neutral Rate***	*47.812*
Less: Transfers	170,433		155,369		172,000		
Net Expenditures	2,152,228		1,135,740		1,252,595		
Total Tax Levied	147,128		155,675		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,810,631		2,993,733		3,256,075		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	-		3,122,000		3,659,856		
Revenue Bonds	-		-		-		
Other	2,655,000		-		-		
Lease Purchase Principal	75,903		-		-		
Total	2,730,903		3,122,000		3,659,856		

*Tax rates are expressed in mills

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

Brenda Stewart
Official Title: City Clerk

State of Kansas
City

City of Minneola

2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	131,631	40.426	4,754
Bond and Interest			
Library	18,823	5.781	680
Library Employee Benefits	2,052	0.630	74
Employee Benefits	10,442	3.207	377
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	162,948	50.044	5,885

2023 July 1 Valuation: 3,256,075

Valuation Factor: 3,256.075

Neighborhood Revitalization Subj to Rebate: 117,586

Neighborhood Revitalization factor: 117.586

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Affidavit of Publication

State of Kansas, County of Clark, ss: Clint D Kuhns, of lawful age, being first duly sworn on oath says that he is the principal clerk – bookkeeper of Clark County Gazette, a weekly newspaper printed and published at Minneola, KS; that said newspaper has the following qualifications: (a) it has been published at least fifty (50) times a year and has so published at least five (5) years prior to the first publication of the attached notice; (b) it is entered at the post office as periodical mail matter; (c) it has a general paid circulation on a weekly basis in said county and it is not a trade, religious or fraternal publication; and (d) it is published in Clark County, Kansas; and that the attached legal notice being a copy of Legal Notice as per clipping attached, was published in the regular and entire weekly edition of said newspaper and not any supplement thereof for 1 consecutive week(s), the first publication being on the 7th of September, 2023 being on the 7th day of September, 2023.

Subscribed and sworn to before me this 7th day of September, 2023.

DENICE D. KUHNS
Notary Public - State of Kansas
My Appt. Expires

My Appointment Expires: 7/16/27

Publication Fee: 84.00

State of Kansas
City

2024

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G.O. Bonds	-		3,122,000		3,659,856		
Revenue Bonds	-		-		-		
Other	2,655,000		-		-		
Lease Purchase Principal	75,903		-		-		
Total	2,730,903		3,122,000		3,659,856		

*Tax rates are expressed in mills

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

Brenda Stewart
Official Title: City Clerk

Page No. 15

Resolution No. 2023-R04

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

WHEREAS, the Revenue Neutral Rate for the City of Minneola was calculated as 47.812 mills by the Clark County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 18, 2023, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Minneola, 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 MINNEOLA:

The City of Minneola shall levy a property tax rate exceeding the Revenue Neutral Rate of 52.004 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 18th day of September, 2023, and **SIGNED** by the Mayor and Governing Body.

	Yes	No	Absent
_____	X	___	___
_____	X	___	___
_____	X	___	___
_____	X	___	___
Wesley Orr	___	___	X

_____
Mayor

Attested:
Brenda K Stewart
City Clerk