## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF** City of Kirwin **, HEREBY NOTIFIES THE** PHILLIPS **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

[X] Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 68.794. The date of our hearing is 09.03.2024 at 5:45 ~~AM~~/PM and will be held at City Office in Kirwin, Kansas.

[ ] No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on 07.18, 2024.

(Seal)

CITY OF KIRWIN CORPORATE SEAL 1900 KANSAS

Clerk or Officer of Governing Body

**NOTE**: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

# PROOF OF PUBLICATION

**PUBLIC NOTICE**

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*(First published in The Advocate of Phillips County, Thursday, August 8, 2024) 1t*

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

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The governing body of
**City of Kirwin**
will meet on September 03, 2024 at 05:45 pm at Kirwin City Office 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 Kirwin City Office 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 | 72,016 | 63.960 | 58,023 | 55.082 | 69,661 | 39,509 | 61.823 |
| Debt Service | | | | | | | |
| Library | 5,195 | 8.460 | 4,131 | 6.131 | 5,000 | 3,359 | 5.256 |
| Fire Fighting | 606 | 1.943 | 1,500 | 1.722 | 3,750 | 1,096 | 1.715 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 5,003 | | 4,200 | | 4,479 | | |
| Solid Waste | 15,409 | | 15,100 | | 30,000 | | |
| Water | 50,868 | | 56,779 | | 77,409 | | |
| Sewer | 12,464 | | 12,706 | | 112,947 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 161,561 | 74.363 | 152,439 | 62.935 | 303,246 | 43,964 | 68.794 |
| | | | | | | | *Revenue Neutral Rate*** | 59.880 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 161,561 | | 152,439 | | 303,246 | | |
| Total Tax Levied | 38,273 | | 38,267 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 514,679 | | 608,034 | | 639,067 | | |

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 138,245 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 0 | 0 | 138,245 |

*Tax rates are expressed in mills

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

Subscribe

**Ruby Wiehman**
City Official Title: City Treasurer

, 2024.

Karlye Gaede
Notary Public

My Commission Expires Oct 3rd 2025

KARLYE GAEDE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp 10-3-25

State of Kansas
City

2025

**CERTIFICATE**

To the Clerk of Phillips County, State of Kansas
We, the undersigned, officers of
**City of Kirwin**
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.

| | | | 2025 Adopted Budget | | |
|---|---|---|---|---|---|
| **Table of Contents:** | | Page No. | 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 | | | |
| Computation to Determine State Library Grant | | 6 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 69,661 | 39,509 | |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | 5,000 | 3,359 | |
| Fire Fighting | 12-110b | | 3,750 | 1,096 | |
| | | | | | |
| | | | | | |
| | | | | | |
| Special Highway | | | 4,479 | | |
| Solid Waste | | | 30,000 | | |
| Water | | | 77,409 | | |
| Sewer | | | 112,947 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxx | 303,246 | 43,964 | |
| Budget Hearing Notice | | | | | 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 | 59.880 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | **YES** |

Assisted by:

Address:

Email:

Date Attested: _____ 2024

County Clerk

Governing Body

City of Kirwin

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 | 33,492 | 6,779 | 155 | 457 | 150 | 152 |
| Debt Service | | | | | | |
| Library | 3,728 | 755 | 17 | 51 | 17 | 17 |
| Fire Fighting | 1,047 | 212 | 5 | 14 | 5 | 5 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 38,267 | 7,746 | 177 | 522 | 172 | 174 |

County Treas Motor Vehicle Estimate 7,746

County Treas Recreational Vehicle Estimate 177

County Treas 16/20M Vehicle Estimate 522

County Treas Commercial Vehicle Tax Estimate 172

County Treas Watercraft Tax Estimate 174

Motor Vehicle Factor 0.20243

Recreational Vehicle Factor 0.00463

16/20 Vehicle Factor 0.01364

Commercial Vehicle Factor 0.00449

Watercraft Factor 0.00454

City of Kirwin 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.

City of Kirwin

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: | | | | | | | | | | | |
| Water | 8/22/2011 | 2/1/2031 | 3.77 | 162,321 | 74,258 | 8/1 | 8/1 | 2,466 | 8,741 | 2,385 | 9,074 |
| Sewer | 10/12/2011 | 3/12/2030 | 2.83 | 166,827 | 63,988 | 9/1 | 9/1 | 1,593 | 9,100 | 1,488 | 9,359 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **138,245** | | | **4,059** | **17,841** | **3,873** | **18,433** |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **138,245** | | | **4,059** | **17,841** | **3,873** | **18,433** |

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

**Budgeted Year: 2025**

Library found in: City of Kirwin
Phillips 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 | $3,728 | $3,359 |
| Delinquent Tax | $0 | $0 |
| Motor Vehicle Tax | $0 | $755 |
| Recreational Vehicle Tax | $0 | $17 |
| 16/20M Vehicle Tax | $0 | $51 |
| | $0 | $0 |
| TOTAL TAXES | $3,728 | $4,182 |
| Difference in Total Taxes: | $454 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $608,034 | $639,067 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 6.131 | 5.256 |
| Difference in Levy Rate: | (0.875) | |
| Qualify for grant: Not Qualify | | |

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 Kirwin 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 | 22,169 | 9,249 | 3,039 |
| Receipts: | | | |
| Ad Valorem Tax | 41,453 | 33,492 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | 6,779 |
| Recreational Vehicle Tax | | | 155 |
| 16/20M Vehicle Tax | | | 457 |
| Commercial Vehicle Tax | | | 150 |
| Watercraft Tax | | | 152 |
| Gross Earning (Intangible) Tax | | | 526 |
| | | | |
| Local Alcoholic Liquor | | | |
| Compensating Use Tax | | | |
| Local Sales Tax | | | |
| Franchise Tax | 10,877 | 11,000 | 12,000 |
| Licenses | | | |
| Insurance Proceeds | 2,253 | 2,500 | 2,500 |
| State of Kansas | | | |
| Municipal Building | 3,275 | 3,500 | 3,500 |
| | | | |
| | | | |
| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | 323 | 320 | 320 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 915 | 1,000 | 1,000 |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **59,096** | **51,812** | **27,539** |
| **Resources Available:** | **81,265** | **61,061** | **30,577** |
| Expenditures: | | | |
| | | | |
| Salaries & Wages | 26,185 | 30,000 | 36,000 |
| Employee Benefits | | | |
| Insurance | 24,295 | 5,000 | 7,500 |
| Utilities | 10,992 | 10,362 | 13,500 |
| Office Supplies | 2,393 | 600 | 600 |
| Postage | 1,264 | 2,500 | 2,500 |
| Miscellaneous | 1,906 | | |
| Dues and Fees | 1,404 | 1,500 | 1,500 |
| Municipal Building | 3,576 | 8,061 | 8,061 |
| | | | |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **72,016** | **58,023** | **69,661** |
| Unencumbered Cash Balance Dec 31 | 9,249 | 3,039 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount | 75,850 | 58,351 | 69,661 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 69,661 |
| | | Tax Required | 39,084 |
| | Delinquent Comp Rate: | 1.1% | 425 |
| | | Amount of 2024 Ad Valorem Tax | 39,509 |

| CPA Summary |
|---|
| |

| 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 | | |
|---|---|---|
| $3,039 | 2024 Ending Cash Balance (est.) | |
| $27,539 | 2025 Non-AV Receipts (est.) | |
| $39,084 | 2025 Ad Valorem Tax (est.) | Note: Does no |
| $69,661 | Total 2025 Resources Available | |
| $75,616 | Less 2023 Expenditures + 5% | |
| **-$5,955** | **Projected 2026 Carryover (est.)** | |

| Estimated Mill Rate & Revenue Neutral Rate Comparison | |
|---|---|
| 61.823 | 2025 Estimated Fund Mill Rate |
| 55.082 | 2024 Fund Mill Rate |
| **59.880** | **Revenue Neutral Rate (KSA 79-2988)** |
| 68.794 | 2025 Estimated Total Mill Rate |
| 62.935 | 2024 Total Mill Rate |
| Is a rate hearing/resolution required: | **Yes** |

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

City of Kirwin 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 I | | | |
| **Total Receipts** | 0 | 0 | 0 |
| **Resources Available:** | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
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| | | | |
| | | | |
| 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: | 1.1% | 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 | 1,224 | 1,223 | 820 |
| Receipts: | | | |
| Ad Valorem Tax | 5,195 | 3,728 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | 755 |
| Recreational Vehicle Tax | | | 17 |
| 16/20M Vehicle Tax | | | 51 |
| Commercial Vehicle Tax | | | 17 |
| Watercraft Tax | | | 17 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | 5,195 | 3,728 | 857 |
| **Resources Available:** | 6,418 | 4,951 | 1,677 |
| Expenditures: | | | |
| Appropriation to Library | 5,195 | 4,131 | 5,000 |
| | | | |
| | | | |
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| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | 5,195 | 4,131 | 5,000 |
| Unencumbered Cash Balance Dec 31 | 1,223 | 820 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amoun | 5,200 | 5,200 | 5,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 5,000 |
| | | Tax Required | 3,323 |
| | Delinquent Comp Rate: | 1.1% | 36 |
| | | Amount of 2024 Ad Valorem Tax | 3,359 |

Qualifies for

CPA Summary

City of Kirwin 2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>Fire Fighting | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,933 | 2,878 | 2,425 |
| Receipts: | | | |
| Ad Valorem Tax | 551 | 1,047 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | 212 |
| Recreational Vehicle Tax | | | 5 |
| 16/20M Vehicle Tax | | | 14 |
| Commercial Vehicle Tax | | | 5 |
| Watercraft Tax | | | 5 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **551** | **1,047** | **241** |
| **Resources Available:** | **3,484** | **3,925** | **2,666** |
| Expenditures: | | | |
| Maintenance | 606 | 1,500 | 3,750 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **606** | **1,500** | **3,750** |
| Unencumbered Cash Balance Dec 31 | 2,878 | 2,425 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amoun | 3,138 | 2,000 | 3,750 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 3,750 |
| | | Tax Required | 1,084 |
| | Delinquent Comp Rate: | 1.1% | 12 |
| | | Amount of 2024 Ad Valorem Tax | 1,096 |

Adopted Budget

| 0 | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>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 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 | 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: | 1.1% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 0 |

| CPA Summary |
|---|
| |

City of Kirwin 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 | 958 | 40 | 160 |
| Receipts: | | | |
| State of Kansas Gas Tax | 3,668 | 4,220 | 4,220 |
| County Transfers Gas | | 0 | 0 |
| | | | |
| Tractor Labor | 54 | 100 | 100 |
| Interest on Idle Funds | | | |
| Miscellaneous | 363 | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **4,085** | **4,320** | **4,320** |
| **Resources Available:** | **5,043** | **4,360** | **4,480** |
| Expenditures: | | | |
| Utilities | 1,782 | 2,000 | 2,000 |
| Fuel | 2,187 | 2,000 | 2,000 |
| Herbicide | 163 | 200 | 479 |
| Repairs | 622 | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | 250 | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **5,003** | **4,200** | **4,479** |
| Unencumbered Cash Balance Dec 31 | 40 | 160 | 1 |
| 2023/2024/2025 Budget Authority Amoun | 11,750 | 4,220 | 4,479 |

| Adopted Budget **Solid Waste** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 14,704 | 18,609 | 23,009 |
| Receipts: | | | |
| | | | |
| Charges to Customers | 19,213 | 19,500 | 19,500 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | 100 | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **19,313** | **19,500** | **19,500** |
| **Resources Available:** | **34,018** | **38,109** | **42,509** |
| Expenditures: | | | |
| Phillips County Solid Waste | 15,009 | 15,100 | 30,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | 400 | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **15,409** | **15,100** | **30,000** |
| Unencumbered Cash Balance Dec 31 | 18,609 | 23,009 | 12,509 |
| 2023/2024/2025 Budget Authority Amoun | 28,900 | 16,368 | 30,000 |

| CPA Summary |
|---|
| |

City of Kirwin 2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Water** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 4,479 | 8,339 | 13,883 |
| Receipts: | | | |
| | | | |
| Charges to Customers | 46,694 | 53,699 | 55,000 |
| RO Maintenance | 6,342 | 7,293 | 7,500 |
| New Installation | 423 | 486 | 500 |
| Water Meter Deposit | 600 | 690 | 600 |
| Water Plan | 135 | 156 | 200 |
| Interest on Idle Funds | | | |
| Miscellaneous | 534 | | |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Receipts** | **54,728** | **62,324** | **63,800** |
| **Resources Available:** | **59,207** | **70,663** | **77,683** |
| Expenditures: | | | |
| Payroll | 25,660 | 29,509 | 30,000 |
| Chlorine | 1,854 | 2,132 | 2,500 |
| Insurance | 572 | 658 | 1,000 |
| Loan Interest and Principal | 11,459 | 11,459 | 11,459 |
| Repairs | 1,281 | 1,474 | 20,000 |
| RO Filters & Supplies | 3,502 | 4,027 | 4,500 |
| Utilities | 5,801 | 6,672 | 7,000 |
| Water Protection Fee | 297 | 342 | 350 |
| Water Testing | 421 | 484 | 600 |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | 20 | 23 | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **50,868** | **56,779** | **77,409** |
| Unencumbered Cash Balance Dec 31 | 8,339 | 13,883 | 274 |
| 2023/2024/2025 Budget Authority Amount | 60,140 | 59,125 | 77,409 |

| Adopted Budget **Sewer** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 56,565 | 69,825 | 86,701 |
| Receipts: | | | |
| | | | |
| Charges to Customers | 25,724 | 29,582 | 30,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Receipts** | **25,724** | **29,582** | **30,000** |
| **Resources Available:** | **82,289** | **99,407** | **116,701** |
| Expenditures: | | | |
| Chemical | 145 | 167 | 250 |
| Fees and Dues | 287 | 330 | 350 |
| Loan Interest & Principal | 10,847 | 10,847 | 10,847 |
| Sewer Improvement & Repairs | 306 | 352 | 100,000 |
| Utilities | 879 | 1,010 | 1,500 |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **12,464** | **12,706** | **112,947** |
| Unencumbered Cash Balance Dec 31 | 69,825 | 86,701 | 3,754 |
| 2023/2024/2025 Budget Authority Amount | 54,200 | 60,846 | 112,947 |

| CPA Summary |
|---|
| |

State of Kansas
City

2025

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

**City of Kirwin**

will meet on September 03, 2024 at 05:45 pm at Kirwin City Office 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 Kirwin City Office 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 | 72,016 | 63.960 | 58,023 | 55.082 | 69,661 | 39,509 | 61.823 |
| Debt Service | | | | | | | |
| Library | 5,195 | 8.460 | 4,131 | 6.131 | 5,000 | 3,359 | 5.256 |
| Fire Fighting | 606 | 1.943 | 1,500 | 1.722 | 3,750 | 1,096 | 1.715 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 5,003 | | 4,200 | | 4,479 | | |
| Solid Waste | 15,409 | | 15,100 | | 30,000 | | |
| Water | 50,868 | | 56,779 | | 77,409 | | |
| Sewer | 12,464 | | 12,706 | | 112,947 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 161,561 | 74.363 | 152,439 | 62.935 | 303,246 | 43,964 | 68.794 |
| | | | | | | *Revenue Neutral Rate*** | *59.880* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 161,561 | | 152,439 | | 303,246 | | |
| Total Tax Levied | 38,273 | | 38,267 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 514,679 | | 608,034 | | 639,067 | | |

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 138,245 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 0 | 0 | 138,245 |

*Tax rates are expressed in mills

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

**Ruby Wiehman**

City Official Title: City Treasurer

## Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Kirwin, HEREBY NOTIFIES THE PHILLIPS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

[X] Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 68.794. The date of our hearing is 09.03.2024 at 5:45 AM/PM and will be held at City Office in Kirwin, Kansas.

[ ] No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on 07.18, 2024.

(Seal)

CITY OF KIRWIN CORPORATE SEAL 1900 KANSAS

Clerk or Officer of Governing Body

**NOTE:** Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
**City of Kirwin**
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

**SUPPORTING COUNTIES**
Phillips County

| | | | |
|---|---|---|---|
| Revenue Neutral Rate* | 59.880 | Proposed Tax Rate | 68.794 |

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

**Resolution No. 508**

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

**WHEREAS**, the Revenue Neutral Rate for the City of Kirwin was calculated as 59.880 mills by the Phillips County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on September 3, 2024, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the City of Kirwin, 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 KIRWIN:**

The City of Kirwin shall levy a property tax rate exceeding the Revenue Neutral Rate of 59.880 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 3rd day of September 2024 and SIGNED by the Mayor.

Mayor

Attested: City Clerk

CITY OF KIRWIN CORPORATE SEAL 1900 KANSAS