State of Kansas
City
2025

CERTIFICATE

To the Clerk of MARSHALL COUNTY, State of Kansas
We, the undersigned, officers of
CITY OF BLUE RAPIDS
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 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	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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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	1,476,444	469,680	90.243
Debt Service	10-113	8	172,065	34,677	6.663
Library	12-1220	8	36,745	34,017	6.536
Special Highway		9	31,303		
Water/Sewer/Refuse		9	498,084		
Capital Improvement		10	75,694		
Library Improvement		10	7,744		
Utility System Reserve		11	40,904		
Special Law Enforcement Trust		11	1,200		
Johnston Restricted		12	47,168		
Pool Improvement		12			
Totals		xxxxxx	2,387,351	538,374	103.441
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			5,204,648
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	99.384
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

103.456

Assisted by:
Sink, Gordon Accountants & Advisors LLP

Address:
128 East Commercial Street
Waterville, KS 66548
Email:
cparker@sinkgordon.com

Attest: 11 - 1 - 2024
County Clerk

Governing Body

CPA Summary

CITY OF BLUE RAPIDS

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	468,093	53,199	1,945	319	596	351
Debt Service	16,426	1,867	68	11	21	12
Library	32,656	3,711	136	22	42	24
TOTAL	517,175	58,777	2,149	352	659	387

County Treas Motor Vehicle Estimate	58,777				
County Treas Recreational Vehicle Estimate		2,149			
County Treas 16/20M Vehicle Estimate			352		
County Treas Commercial Vehicle Tax Estimate				659	
County Treas Watercraft Tax Estimate					387

Motor Vehicle Factor	0.11365				
Recreational Vehicle Factor		0.00416			
16/20M Vehicle Factor			0.00068		
Commercial Vehicle Factor				0.00127	
Watercraft Factor					0.00075

CITY OF BLUE RAPIDS 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
Johnston Restricted	General	-	1,647	700	Gift
Library Improvement	General	5,815	5,815	5,815	Gift
Water/Sewer/Refuse	General	185,000	185,000	185,000	12-825d
General	Bond & Interest	5,815	5,815	5,815	Gift
General	Bond & Interest	62,815	67,293	66,685	Ordinance 2386
General	Capital Improvement	10,000	30,000	45,000	12-1,118
General	Special Higway	6,292	-	-	12-1,118
General	Johnston Restricted	680	-	-	Gift
Water/Sewer/Refuse	Utility Reserve	15,000	10,000	10,000	12,825d
Pool Improvement	General	4,961	-	-	Res. Equity
	Totals	296,378	305,570	319,015	
	Adjustments*				
	Adjusted Totals	296,378	305,570	319,015	

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

CITY OF BLUE RAPIDS

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Beginning Amount		Date Due		Amount Due 2024		Amount Due 2025	
				Amount Issued	Outstanding Jan 1, 2024	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Storm Sewer Series 2011	1/25/2011	9/1/2031	4.25	196,000	101,000	3/1, 9/1	9/1	4,293	11,000	3,825	11,000
Library Series A 2015	7/28/2015	7/28/2045	3.50	40,000	32,987	7/28	7/28	1,155	1,020	1,119	1,056
Library Series B 2015	7/28/2015	7/28/2045	3.63	65,850	54,489	7/28	7/28	1,975	1,661	1,915	1,722
Firestation Series 2017	6/8/2017	6/1/2027	1.50	185,000	78,000	6/1	12/1	1,027	19,000	743	19,000
Pool Series 2020	8/6/2020	2/1/2041	1.00-3.00	1,030,000	965,000	8/1	2/1	22,293	45,000	21,685	45,000
Total G.O. Bonds					**1,231,476**			**30,743**	**77,681**	**29,287**	**77,778**
Revenue Bonds:											
N/A											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Water Tank Loan	1/31/2011	8/1/2031	3.79	211,585	114,891	2/1, 8/1	2/1, 8/1	3,833	11,352	3,399	11,787
Total Other					**114,891**			**3,833**	**11,352**	**3,399**	**11,787**
Total Indebtedness					**1,346,367**			**34,576**	**89,033**	**32,686**	**89,565**

CITY OF BLUE RAPIDS

2025

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, 2024	Payments Due 2024	Payments Due 2025
Grocery Store	11/7/2019	192	4.50	60,000	46,701	5,509	5,500
2021 Case Skid Steer	12/31/2021	60	0.00	58,812	36,049	11,763	11,763
2023 Chevy Silverado	5/1/2023	36	4.95	30,330	24,782	10,902	10,903
Totals					**107,532**	**28,174**	**28,166**

*****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 BLUE RAPIDS
MARSHALL 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 vear.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$32,656	$34,017
Delinquent Tax	$0	$0
Motor Vehicle Tax	$3,529	$3,711
Recreational Vehicle Tax	$122	$136
16/20M Vehicle Tax	$26	$22
TOTAL TAXES	$36,333	$37,886
Difference in Total Taxes:	$1,553	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$4,998,480	$5,203,909
Did Assessed Valuation Decrease?	No	
Levy Rate	6.533	6.537
Difference in Levy Rate:	0.004	
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

CITY OF BLUE RAPIDS 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	366,788	272,082	325,837
Receipts:			
Ad Valorem Tax	425,932	468,093	xxxxxxxxxxxxxxxxx
Delinquent Tax	9,357	10,000	9,000
Motor Vehicle Tax	52,538	52,271	53,199
Recreational Vehicle Tax	2,093	1,900	1,945
16/20M Vehicle Tax	393	319	319
Commercial Vehicle Tax	594	595	596
Watercraft Tax	0	0	351
Gross Earning (Intangible) Tax	0	0	0
Special Assessments	560	560	560
Local Alcoholic Liquor	0	0	0
Compensating Use Tax	0	0	0
Local Sales Tax	336,395	325,000	345,000
Franchise Tax	39,175	38,000	40,000
Occupation tax	28	0	0
Zoning Permit Fees	2,965	2,000	2,500
Cereal Malt Beverage License	1,112	1,000	1,000
Business License/permits	375	300	300
Dog/Cat Licenses	2,480	2,400	2,400
Municipal Court Fines	18,997	21,000	23,000
Cemetery Open/Close	600	500	0
Community Center Rentals	2,301	2,000	2,000
Special Purpose vehicle registration	1,385	1,200	1,200
Grant Income	0	0	0
Reimbursements	72,767	0	0
Grocery Store payment income	5,500	5,509	5,509
Transfer from Pool Improvement Fund	4,961	0	0
Transfer from Johnston Restricted	0	1,647	700
Transfer from Library Improvement	5,815	5,815	5,815
Transfer from Water/Sewer/Refuse	185,000	185,000	185,000
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	1,636	4,500	5,700
Neighborhood Revitalization Rebate	-3,971	-5,323	-8,545
Miscellaneous	10,831	12,000	12,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,179,819**	**1,136,286**	**689,549**
Resources Available:	**1,546,607**	**1,408,368**	**1,015,386**

CITY OF BLUE RAPIDS 2025

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
ADMINSTRATION			
Salaries	77,810	78,000	79,000
Contractual	604	250	250
Commodities	54,560	39,600	42,000
Community Center	0	7,000	7,000
Council Expenditures	8,606	7,800	8,000
Total	**141,580**	**132,650**	**136,250**
PUBLIC WORKS			
Salaries	126,074	126,000	143,000
Contractual	0	0	0
Commodities-Streets	95,815	96,000	110,000
Capital Outlay	0	0	0
Lease Purchase - 2021 Skid Loader	11,763	5,882	5,882
Total	**233,652**	**227,882**	**258,882**
PARKS & RECREATION			
Salaries	62,413	70,000	73,000
Cemetery: Contractual	650	1,200	1,200
Commodities	35,609	20,500	35,000
Contractual	57,183	10,000	10,000
Cemetery: Commodities	663	500	500
Commodities - Pool	0	18,000	18,500
Capital Outlay	0	0	0
Total	**156,518**	**120,200**	**138,200**
POLICE			
Salaries	145,230	135,000	148,000
Contractual	0	0	0
Commodities	17,139	16,000	20,000
Capital Outlay	0	0	0
Code Enforcement	13,913	14,580	13,000
Lease Purchase - 2023 Chevy Silverad	17,360	10,902	10,903
Total	**193,642**	**176,482**	**191,903**
JUDICIAL			
Salaries	11,682	12,000	12,000
Contractual	17,115	18,000	18,000
Commodities	60	100	100
Capital Outlay	0	0	0
Total	**28,857**	**30,100**	**30,100**
EMPLOYEE BENEFITS			
Workers Compensation Insurance	8,413	8,500	9,000
Health Insurance - City Share	145,534	132,000	138,000
Unemployment Insurance - City Share	0	0	0
Retirement - City Share	19,610	20,000	21,000
Life Insuarnce	2,564	2,600	2,600
Payroll Taxes	36,123	37,000	39,000
Total	**212,244**	**200,100**	**209,600**
OTHER			
Lease Payment - Grocery Store	5,050	5,509	5,509
Property Insurance	45,152	48,000	52,000
Appropriations - USD 498	68,286	0	0
Utilities	37,518	38,500	38,500
ARPA Expenditures	66,424	0	0
Waterville New Ambulance	0	0	13,000
Transfer to Special Highway	6,292	0	0
Transfer to Capital Improvement	10,000	30,000	45,000
Transfer to Johnson Restricted	680	0	0
Transfer to Bond & Interest Fund-Lib	5,815	5,815	5,815
Transfer to Bond & Interest Fund-Poc	62,815	67,293	66,685
Total	**308,032**	**195,117**	**226,509**
Page Total	**1,274,525**	**1,082,531**	**1,191,444**

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

CITY OF BLUE RAPIDS 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	68,332	78,191	64,164
Receipts:			
Ad Valorem Tax	41,347	16,426	xxxxxxxxxxxxxxx
Delinquent Tax	625	0	0
Motor Vehicle Tax	3,117	4,880	1,867
Recreational Vehicle Tax	122	169	68
16/20M Vehicle Tax	25	35	11
Commercial Vehicle Tax	35	76	21
Watercraft Tax		71	12
Transfer from General Fund - Library Bon	5,815	5,815	5,815
Transfer from General Fund - Pool Bond	62,815	67,293	66,685
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-385	-368	-618
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**113,516**	**94,397**	**73,861**
Resources Available:	**181,848**	**172,588**	**138,025**
Expenditures:			
Bond Principal Payment (Series 2011 Bon	10,000	11,000	11,000
Interest Payment (Series 2011 Bonds)	4,718	4,293	3,825
Bond Principal Payment (Series 2015A Bo	986	1,020	1,056
Interest Payment (Series 2015A Bonds)	1,189	1,155	1,119
Bond Principal Payment (Series 2015B Bo	1,603	1,661	1,722
Interest Payment (Series 2015B Bonds)	2,033	1,975	1,915
Bond Principal Payment (Series 2017 Bon	19,000	19,000	19,000
Interest Payment (Series 2017 Bonds)	1,313	1,027	743
Bond Principal Payment (Series 2020 Bon	40,000	45,000	45,000
Interest Payment (Series 2020 Bonds)	22,815	22,293	21,685
Cash Reserve (2025 column)			65,000
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**103,657**	**108,424**	**172,065**
Unencumbered Cash Balance Dec 31	78,191	64,164	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	172,661	173,424	172,065
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	172,065
		Tax Required	34,040
	Delinquent Comp Rate:	1.9%	637
		Amount of 2024 Ad Valorem Tax	34,677

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,338	2,849	34
Receipts:			
Ad Valorem Tax	29,899	32,656	xxxxxxxxxxxxxxx
Delinquent Tax	606	0	0
Motor Vehicle Tax	3,405	3,529	3,711
Recreational Vehicle Tax	138	122	136
16/20M Vehicle Tax	22	26	22
Commercial Vehicle Tax	40	55	42
Watercraft Tax		51	24
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(279)	-354	-617
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,831**	**36,085**	**3,318**
Resources Available:	**37,169**	**38,934**	**3,352**
Expenditures:			
Annual Library Appropriation	34,320	38,900	36,745
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**34,320**	**38,900**	**36,745**
Unencumbered Cash Balance Dec 31	2,849	34	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	34,320	38,955	36,745
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	36,745
		Tax Required	33,393
	Delinquent Comp Rate:	1.9%	624
		Amount of 2024 Ad Valorem Tax	34,017

CPA Summary

CITY OF BLUE RAPIDS 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	11,289	16,462	5,303
Receipts:			
State of Kansas Gas Tax	25,004	26,020	26,000
County Transfers Gas		0	0
Transfer from General Fund	6,292	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**31,296**	**26,020**	**26,000**
Resources Available:	**42,585**	**42,482**	**31,303**
Expenditures:			
Road Materials	26,123	37,179	31,303
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,123**	**37,179**	**31,303**
Unencumbered Cash Balance Dec 31	16,462	5,303	0
2023/2024/2025 Budget Authority Amount	38,894	37,179	31,303

Adopted Budget

Water/Sewer/Refuse	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	41,031	30,382	41,634
Receipts:			
Delayed Payment Charges	5,906	4,000	4,000
Water Receipts City Code 15-224; Ord 23	195,992	198,405	201,000
Sewer Receipts	92,457	116,615	140,700
Refuse Receipts City Code 15-417 Ord 23	103,823	105,300	110,000
Connect Fees	715	1,000	750
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**398,893**	**425,320**	**456,450**
Resources Available:	**439,924**	**455,702**	**498,084**
Expenditures:			
Water - Admin	0	5,000	9,500
Water - Commodities	70,188	44,000	67,000
Water - Skidsteer 1/2 Lease Purchase Paym	0	5,882	5,882
Sewer - Commodities	0	22,000	15,400
Contractual Services	203	0	0
Utilities	21,908	25,000	30,000
Capital Outlay	0	0	0
Refuse Contractual Services	102,000	102,000	107,000
KDHE Loan Payments	15,186	15,186	15,186
Transfer to Utility System Reserve	15,000	10,000	10,000
Transfer to General Fund	185,000	185,000	185,000
Cash Reserve (2025 column)			53,116
Miscellaneous	57	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**409,542**	**414,068**	**498,084**
Unencumbered Cash Balance Dec 31	30,382	41,634	0
2023/2024/2025 Budget Authority Amount	456,061	468,161	498,084

CPA Summary

CITY OF BLUE RAPIDS 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,394	16,088	29,994
Receipts:			
Transfer from General	10,000	30,000	45,000
Interest on Idle Funds	694	700	700
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,694**	**30,700**	**45,700**
Resources Available:	**16,088**	**46,788**	**75,694**
Expenditures:			
Capital Outlay	0	16,794	75,694
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**16,794**	**75,694**
Unencumbered Cash Balance Dec 31	16,088	29,994	0
2023/2024/2025 Budget Authority Amount	15,016	16,794	75,694

NOTE: NO LEGAL OPERATING BUDGET REQUIRED FOR THIS FUND.

Adopted Budget

Library Improvement	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,899	1,929	1,929
Receipts:			
Private Donations	5,815	5,815	5,815
Interest on Idle Funds	30	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,845**	**5,815**	**5,815**
Resources Available:	**7,744**	**7,744**	**7,744**
Expenditures:			
Transfer to General Fund	5,815	5,815	5,815
Cash Reserve (2025 column)			1,929
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,815**	**5,815**	**7,744**
Unencumbered Cash Balance Dec 31	1,929	1,929	0
2023/2024/2025 Budget Authority Amount	5,815	5,815	7,744

NOTE: NO LEGAL OPERATING BUDGET REQUIRED FOR THIS FUND.

CPA Summary

CITY OF BLUE RAPIDS 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Utility System Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	33,814	48,814	30,854
Receipts:			
Transfer from Water/Sewer/Refuse Fund	15,000	10,000	10,000
Interest on Idle Funds	0	40	50
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,000**	**10,040**	**10,050**
Resources Available:	**48,814**	**58,854**	**40,904**
Expenditures:			
Capital Outlay	0	28,000	40,904
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**28,000**	**40,904**
Unencumbered Cash Balance Dec 31	48,814	30,854	0
2023/2024/2025 Budget Authority Amoun	43,894	53,904	40,904

Adopted Budget

Special Law Enforcement Trust	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Seizure Money	0	1,200	1,200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**1,200**	**1,200**
Resources Available:	**0**	**1,200**	**1,200**
Expenditures:			
Commodities	0	1,200	1,200
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**1,200**	**1,200**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	1,200	1,200	1,200

CPA Summary

CITY OF BLUE RAPIDS 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Johnston Restricted**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	47,185	47,865	46,468
Receipts:			
Transfer from General Fund	680	0	0
Interest on Idle Funds	0	250	700
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**680**	**250**	**700**
Resources Available:	**47,865**	**48,115**	**47,168**
Expenditures:			
Transfer to General Fund	0	1,647	700
Cash Reserve (2025 column)			46,468
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**1,647**	**47,168**
Unencumbered Cash Balance Dec 31	47,865	46,468	0
2023/2024/2025 Budget Authority Amount	47,435	46,718	47,168

Adopted Budget

Pool Improvement	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,083	0	0
Receipts:			
Donations	2,878	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,878**	**0**	**0**
Resources Available:	**4,961**	**0**	**0**
Expenditures:			
Transfer to General Fund - Res. Equity	4,961	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,961**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

NOTE: NO LEGAL OPERATING BUDGET REQUIRED FOR THIS FUND.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

CITY OF BLUE RAPIDS

will meet on August 21, 2024 at 7pm at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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	1,274,525	93.175	1,082,531	93.647	1,476,444	469,680	90.255
Debt Service	103,657	9.045	108,424	3.286	172,065	34,677	6.664
Library	34,320	6.541	38,900	6.533	36,745	34,017	6.537
Special Highway	26,123		37,179		31,303		
Water/Sewer/Refuse	409,542		414,068		498,084		
Capital Improvement			16,794		75,694		
Library Improvement	5,815		5,815		7,744		
Utility System Reserve			28,000		40,904		
Special Law Enforcement Tr			1,200		1,200		
Johnston Restricted			1,647		47,168		
Pool Improvement	4,961						
Totals	1,858,943	108.761	1,734,558	103.466	2,387,351	538,374	103.456
						*Revenue Neutral Rate***	*99.384*
Less: Transfers	296,378		305,570		319,015		
Net Expenditure	1,562,565		1,428,988		2,068,336		
Total Tax Levied	517,157		517,175		xxxxxxxxxxxxxxxxx		
Assessed Valuation	4,755,077		4,998,480		5,203,909		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	1,358,564	1,303,065	1,231,476
Revenue Bonds	0	0	0
Other	125,423	114,891	114,891
Lease Purchase Principal	121,053	97,070	107,532
Total	1,605,040	1,515,026	1,453,899

*Tax rates are expressed in mills

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

Chrystal Porter

Official Title: City Clerk

CITY OF BLUE RAPIDS 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	470,872	90.484	8,545
Debt Service	34,047	6.543	618
Library	34,018	6.537	617
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	538,937	103.564	9,780

2024 July 1 Valuation: 5,203,909

Valuation Factor: 5,203.909

Neighborhood Revitalization Subj to Rebate: 94,436

Neighborhood Revitalization factor: 94.436

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

Resolution No. 2024-01

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

WHEREAS, the Revenue Neutral Rate for the City of Blue Rapids, Kansas was calculated as 99.384 mills by the Marshall County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 21, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Blue Rapids, Kansas, 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 BLUE RAPIDS, KANSAS:

The City of Blue Rapids, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 99.384 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 21st day of August 2024 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Blue Rapids, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 21, 2024

Resolution No. 2024-01

Governing Body Member	Yes	No	No Vote
Tim Manley	✓		
Doug Whitesell	✓		
JR Buskirk	✓		
Adria Jackson	✓		
Derek DeBoer	✓		
TOTAL			

Certified: Melissa A. Rier

BUDGET HEARING

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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CITY OF BLUE RAPIDS
will meet on August 21, 2024 at 7pm at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
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(First published in The Marysville Advocate on Thursday, Jul 11, 2024)