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BY:

State of Kansas
City
2025

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 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)
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Schedule of Transfers		3			
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Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	521,400	135,108	39.087
Bond and Interest	10-113	8	27,353	-	
Library	12-1220	8	22,625	20,738	6.000
Library Employee Benefits		9	2,600	2,407	.696
Employee Benefits		9	32,500	21,471	6.212
Special Highway		10	84,299		
Water Utility		10	529,977		
Sewer Utility		11	125,000		
Trash Utility		11	65,000		
RHID Norton		12	61,485		
RHID Cottonwood		12	48,694		
Non-Budgeted Funds-A		13			
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Totals		xxxxx	1,520,933	179,724	51.995
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			3,456,611
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization		16			

Revenue Neutral Rate	48.995
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Kennedy McKee & Company, LLP

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

Attest: Oct 18, 2024
Rebecca Mishler
County Clerk

Governing Body

CPA Summary
No assurance is provided.

City of Minneola

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 Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	136,830	22,955	359	317	336	288
Bond and Interest						
Library	19,535	3,277	51	45	48	41
Library Employee Benefits	2,129	357	6	5	5	4
Employee Benefits	10,834	1,817	28	25	27	23
TOTAL	169,328	28,406	444	392	416	356

County Treas Motor Vehicle Estimate 28,406
County Treas Recreational Vehicle Estimate 444
County Treas 16/20M Vehicle Estimate 392
County Treas Commercial Vehicle Tax Estimate 416
County Treas Watercraft Tax Estimate 356

Motor Vehicle Factor 0.16776
Recreational Vehicle Factor 0.00262
16/20M Vehicle Factor 0.00232
Commercial Vehicle Factor 0.00246
Watercraft Factor 0.00210

City of Minneola

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Equipment Reserve	15,000	25,000	25,000	KSA 12-1,117
General	Capital Improvements	74,875	75,000	75,000	KSA 12-1,118
General	Special Highway	25,000	30,000	30,000	KSA 12-1,119
General	Bond and Interest	26,500	-	26,500	Resolution
General	RHID Norton	2,000	-	-	Resolution
General	RHID Cottonwood	30,000	32,000	32,000	Resolution
Trash Utility	Equipment Reserve	-	-	10,000	KSA 12-825d
	Totals	173,375	162,000	198,500	
	Adjustments*				
	Adjusted Totals	173,375	162,000	198,500	

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

State of Kansas
City

City of Minneola

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021 Streetscape	5/6/2021	10/1/2041	0.50 - 2.25	425,000	390,000	4/1, 10/1	10/1	6,418	20,000	6,278	20,000
Series 2021-B Waterline	11/15/2021	12/2/2061	1.75	2,697,000	2,601,886	12/2	12/2	45,658	48,684	44,681	49,661
Series 2022 RHID Norton	5/23/2022	10/1/2042	3.50 - 6.20	415,000	410,000	4/1, 10/1	10/1	21,865	15,000	21,265	15,000
Series 2022-B RHID Cottonwood	9/6/2022	10/1/2029	3.65 - 4.80	185,000	159,000	4/1, 10/1	4/1, 10/1	6,562	26,000	5,558	26,000
Total G.O. Bonds					**3,560,886**			**80,503**	**109,684**	**77,782**	**110,661**
Revenue Bonds:											
None											
Total Revenue Bonds					-			-	-	-	-
Other:											
None											
Total Other					-			-	-	-	-
Total Indebtedness					**3,560,886**			**80,503**	**109,684**	**77,782**	**110,661**

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
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: 2025

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 vear.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$19,535	$20,738
Delinquent Tax	$7	$0
Motor Vehicle Tax	$3,937	$3,277
Recreational Vehicle Tax	$75	$51
16/20M Vehicle Tax	$37	$45
TOTAL TAXES	$23,591	$24,111
Difference in Total Taxes:	$520	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$3,256,055	$3,456,170
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

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	174,289	207,446	136,485
Receipts:			
Ad Valorem Tax	119,398	136,830	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,717	207	-
Motor Vehicle Tax	21,615	26,939	22,955
Recreational Vehicle Tax	369	517	359
16/20M Vehicle Tax	222	256	317
Commercial Vehicle Tax	-	97	336
Watercraft Tax	-	257	288
Gross Earning (Intangible) Tax	3,716	1,190	3,347
Special Assessments	250	-	-
Local Sales Tax	91,629	75,000	70,000
Franchise Tax	47,839	37,500	37,500
Amounts from Clark County	2,125	-	-
Windfarm Allocation (Clark County)	112,728	112,000	112,000
Licenses, Permits, and Fees	195	-	-
Animal Control	513	-	-
Fines, Forfeitures, and Penalties	13,750	1,000	1,000
Charges for Services	12,830	10,000	10,000
Reimbursements	33,504	-	-
Interest on Idle Funds	3,115	2,500	2,000
Neighborhood Revitalization Rebate	(1,388)	(4,754)	(5,099)
Miscellaneous	15,592	5,000	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**481,719**	**404,539**	**255,003**
Resources Available:	**656,008**	**611,985**	**391,488**

City of Minneola

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	656,008	611,985	391,488
Expenditures:			
General Government	157,296	181,000	196,400
Public Safety	3,378	12,000	12,000
Police	-	-	-
Municipal Court	12,638	11,000	15,000
Culture and Recreation	101,875	109,500	109,500
Public Works	-	-	-
0	-	-	-
0	-	-	-
Sub-Total detail page	275,187	313,500	332,900
Transfer to Equipment Reserve	15,000	25,000	25,000
Transfer to Capital Improvement	74,875	75,000	75,000
Transfer to Special Highway	25,000	30,000	30,000
Transfer to Bond and Interest	26,500	-	26,500
Transfer to RHID Norton	2,000	-	-
Transfer to RHID Cottonwood Project	-	-	-
Transfer to RHID Cottonwood	30,000	32,000	32,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**448,562**	**475,500**	**521,400**
Unencumbered Cash Balance Dec 31	207,446	136,485	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	461,100	475,500	521,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	521,400
		Tax Required	129,912
	Delinquent Comp Rate:	4.0%	5,196
		Amount of 2024 Ad Valorem Tax	135,108

CPA Summary

No assurance is provided.

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Government			
Personal Services	30,944	65,000	76,400
Contractual	109,059	90,000	90,000
Commodities	17,293	20,000	20,000
Capital Outlay	-	6,000	10,000
Total	**157,296**	**181,000**	**196,400**
Public Safety			
Fire Department	3,378	12,000	12,000
Law Enforcement	-	-	-
Total	**3,378**	**12,000**	**12,000**
Police			
Personal Services	-	-	-
Contractual	-	-	-
Commodities	-	-	-
Capital Outlay	-	-	-
Total	-	-	-
Municipal Court			
Personal Services	4,230	3,000	5,000
Contractual	8,408	8,000	10,000
Commodities	-	-	-
Capital Outlay	-	-	-
Total	**12,638**	**11,000**	**15,000**
Culture and Recreation			
Personal Services	51,411	62,000	62,000
Contractual	38,402	22,500	22,500
Commodities	12,062	17,500	17,500
Capital Outlay	-	7,500	7,500
Total	**101,875**	**109,500**	**109,500**
Public Works			
Highway Materials	-	-	-
Capital Outlay	-	-	-
Total	-	-	-
Total	-	-	-
Total	-	-	-
Page Total	**275,187**	**313,500**	**332,900**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond and Interest**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	27,220	27,271	853
Receipts:			
Ad Valorem Tax	-	-	xxxxxxxxxxxxxxxx
Delinquent Tax	89	-	-
Motor Vehicle Tax	-	-	
Recreational Vehicle Tax	-	-	
16/20M Vehicle Tax	-	-	
Commercial Vehicle Tax	-	-	
Watercraft Tax	-	-	
Transfer from General	26,500	-	26,500
Transfer from Water	-	-	-
Neighborhood Revitalization Rebate	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,589**	**-**	**26,500**
Resources Available:	**53,809**	**27,271**	**27,353**
Expenditures:			
Principal	20,000	20,000	20,000
Interest	6,538	6,418	6,278
Commissions	-	-	1,075
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**26,538**	**26,418**	**27,353**
Unencumbered Cash Balance Dec 31	27,271	853	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	27,160	27,681	27,353
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,353
		Tax Required	-
	Delinquent Comp Rate:	4.0%	-
		Amount of 2024 Ad Valorem Tax	-

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,520	1,348	5
Receipts:			
Ad Valorem Tax	17,451	19,535	xxxxxxxxxxxxxxxx
Delinquent Tax	605	7	-
Motor Vehicle Tax	3,333	3,937	3,277
Recreational Vehicle Tax	57	75	51
16/20M Vehicle Tax	35	37	45
Commercial Vehicle Tax	-	14	48
Watercraft Tax	-	37	41
Neighborhood Revitalization Rebate	(203)	(680)	(782)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,278**	**22,962**	**2,680**
Resources Available:	**22,798**	**24,310**	**2,685**
Expenditures:			
Transfer to Related Municipal Entity	21,450	24,305	22,625
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**21,450**	**24,305**	**22,625**
Unencumbered Cash Balance Dec 31	1,348	5	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	21,450	24,305	22,625
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,625
		Tax Required	19,940
	Delinquent Comp Rate:	4.0%	798
		Amount of 2024 Ad Valorem Tax	20,738

CPA Summary

No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	209	185	-
Receipts:			
Ad Valorem Tax	1,937	2,129	xxxxxxxxxxxxxxxx
Delinquent Tax	68	5	-
Motor Vehicle Tax	383	437	357
Recreational Vehicle Tax	7	8	6
16/20M Vehicle Tax	4	4	5
Commercial Vehicle Tax	-	2	5
Watercraft Tax	-	4	4
Neighborhood Revitalization Rebate	(23)	(74)	(91)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,376**	**2,515**	**286**
Resources Available:	2,585	2,700	286
Expenditures:			
Transfer to Related Municipal Entity	2,400	2,700	2,600
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,400**	**2,700**	**2,600**
Unencumbered Cash Balance Dec 31	185	-	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	2,400	2,700	2,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,600
		Tax Required	2,314
		Delinquent Comp Rate: 4.0%	93
		Amount of 2024 Ad Valorem Tax	2,407

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	27,299	29,862	10,745
Receipts:			
Ad Valorem Tax	12,459	10,834	xxxxxxxxxxxxxxxx
Delinquent Tax	697	-	-
Motor Vehicle Tax	3,540	2,808	1,817
Recreational Vehicle Tax	60	54	28
16/20M Vehicle Tax	38	27	25
Commercial Vehicle Tax	-	10	27
Watercraft Tax	-	27	23
Neighborhood Revitalization Rebate	(145)	(377)	(810)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,649**	**13,383**	**1,110**
Resources Available:	**43,948**	**43,245**	**11,855**
Expenditures:			
General Government:			
Contractual Services	14,086	32,500	32,500
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,086**	**32,500**	**32,500**
Unencumbered Cash Balance Dec 31	29,862	10,745	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	32,500	32,500	32,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	32,500
		Tax Required	20,645
		Delinquent Comp Rate: 4.0%	826
		Amount of 2024 Ad Valorem Tax	21,471

CPA Summary

No assurance is provided.

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	48,003	34,486	35,929
Receipts:			
State of Kansas Gas Tax	19,949	18,390	18,370
County Transfers Gas	-	-	-
Transfer from General	25,000	30,000	30,000
Miscellaneous	657	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**45,606**	**48,390**	**48,370**
Resources Available:	**93,609**	**82,876**	**84,299**
Expenditures:			
Public Works:			
Personal Services	4,860	7,500	7,500
Contractual Services	5,000	2,500	5,000
Commodities	49,263	36,947	71,799
Capital Outlay	-	-	-
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**59,123**	**46,947**	**84,299**
Unencumbered Cash Balance Dec 31	34,486	35,929	-
2023/2024/2025 Budget Authority Amount:	72,936	66,947	84,299

Adopted Budget

Water Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	432,182	503,316	259,977
Receipts:			
Charges for Services	270,434	265,000	265,000
Bulk Sales	-	5,000	5,000
Reimbursements	772	-	-
Utility Start Up	3,900	-	-
Miscellaneous	8,021	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**283,127**	**270,000**	**270,000**
Resources Available:	**715,309**	**773,316**	**529,977**
Expenditures:			
Public Services:			
Personal Services	49,165	65,000	65,000
Contractual Services	61,219	80,000	80,000
Commodities	6,667	20,000	20,000
Capital Outlay	600	253,997	270,635
Debt Service:			
Principal	47,970	48,684	49,661
Interest and Commissions	46,372	45,658	44,681
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**211,993**	**513,339**	**529,977**
Unencumbered Cash Balance Dec 31	503,316	259,977	-
2023/2024/2025 Budget Authority Amount:	468,843	513,339	529,977

CPA Summary

No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	75,817	88,004	45,000
Receipts:			
Charges for Services	81,520	80,000	80,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**81,520**	**80,000**	**80,000**
Resources Available:	**157,337**	**168,004**	**125,000**
Expenditures:			
Public Works:			
Personal Services	36,290	50,000	50,000
Contractual Services	27,124	25,000	25,000
Commodities	5,919	10,000	10,000
Capital Outlay	-	38,004	40,000
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**69,333**	**123,004**	**125,000**
Unencumbered Cash Balance Dec 31	88,004	45,000	-
2023/2024/2025 Budget Authority Amount:	125,000	125,000	125,000

Adopted Budget

Trash Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,769	10,009	13,000
Receipts:			
Charges for Services	47,869	51,991	52,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**47,869**	**51,991**	**52,000**
Resources Available:	**56,638**	**62,000**	**65,000**
Expenditures:			
Public Works:			
Contractual Services	46,629	49,000	55,000
Transfer to Equipment Reserve	-	-	10,000
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**46,629**	**49,000**	**65,000**
Unencumbered Cash Balance Dec 31	10,009	13,000	-
2023/2024/2025 Budget Authority Amount:	63,000	63,000	65,000

CPA Summary

No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **RHID Norton**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	35,343	38,355	31,485
Receipts:			
Bond proceeds	-	-	-
Transfer from General	2,000	-	-
From Appleton Twp for RHID	35,400	30,000	30,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,400**	**30,000**	**30,000**
Resources Available:	**72,743**	**68,355**	**61,485**
Expenditures:			
Land Improvements	-	-	25,000
Debt Service:			
Principal	5,000	15,000	15,000
Interest	29,387	21,865	21,265
Commissions	1	5	220
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**34,388**	**36,870**	**61,485**
Unencumbered Cash Balance Dec 31	38,355	31,485	-
2023/2024/2025 Budget Authority Amount:	35,887	60,955	61,485

Adopted Budget

RHID Cottonwood	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	21,537	17,262	16,694
Receipts:			
Transfer from General	30,000	32,000	32,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**30,000**	**32,000**	**32,000**
Resources Available:	**51,537**	**49,262**	**48,694**
Expenditures:			
Land Improvements	404	-	17,000
Debt Service:			
Principal	26,000	26,000	26,000
Interest	7,869	6,562	5,558
Commissions	2	6	136
Cash Reserve (2025 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**34,275**	**32,568**	**48,694**
Unencumbered Cash Balance Dec 31	17,262	16,694	-
2023/2024/2025 Budget Authority Amount:	34,469	32,668	48,694

CPA Summary
No assurance is provided.

State of Kansas
City

City of Minneola

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

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		
Cash Balance Jan 1	54,090	Cash Balance Jan 1	119,806	Cash Balance Jan 1	4,297	Cash Balance Jan 1	36,277	Cash Balance Jan 1	-	214,470
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	15,000	Transfer from General	74,875	Donation	40,000	Federal Grant	-	KHRC Grant	4,250	
Transfer from Trash	-									
Total Receipts	15,000	Total Receipts	74,875	Total Receipts	40,000	Total Receipts	-	Total Receipts	4,250	134,125
Resources Available:	69,090	Resources Available:	194,681	Resources Available:	44,297	Resources Available:	36,277	Resources Available:	4,250	348,595
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	2,483	Capital Outlay	84,471	Minneola Bucks	3,163	Expenditures	3,872	Housing Authority	4,250	
Debt Service:				Grants	20,000					
Principal	-									
Interest	-									
Total Expenditures	2,483	Total Expenditures	84,471	Total Expenditures	23,163	Total Expenditures	3,872	Total Expenditures	4,250	118,239
Cash Balance Dec 31	66,607	Cash Balance Dec 31	110,210	Cash Balance Dec 31	21,134	Cash Balance Dec 31	32,405	Cash Balance Dec 31	-	**230,356** **
										230,356 **

**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 2023 is reported)

2025

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**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	-	Cash Balance Dec 31	(9,846)	Cash Balance Dec 31	(10,552)	Cash Balance Dec 31		Cash Balance Dec 31		(20,398)
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Issuance costs	-	Federal Aid	19,435	State of KS Grant	5,301					
		Interest	6							
Total Receipts	-	Total Receipts	19,441	Total Receipts	5,301	Total Receipts	-	Total Receipts	-	24,742
Resources Available:	-	Resources Available:	9,595	Resources Available:	(5,251)	Resources Available:	-	Resources Available:	-	4,344
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures	-	Contractual Services	3,007	Capital Outlay	3,249					
		Capital Outlay	6,588							
Total Expenditures	-	Total Expenditures	9,595	Total Expenditures	3,249	Total Expenditures	-	Total Expenditures	-	12,844
Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	(8,500)	Cash Balance Dec 31	-	Cash Balance Dec 31	-	**(8,500)** **
					See Tab B					**(8,500)** **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Minneola

will meet on September 16, 2024 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 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	448,562	41.057	475,500	42.024	521,400	135,108	39.092
Bond and Interest	26,538		26,418		27,353		
Library	21,450	6.000	24,305	6.000	22,625	20,738	6.000
Library Employee Benefits	2,400	0.666	2,700	0.654	2,600	2,407	0.696
Employee Benefits	14,086	4.279	32,500	3.328	32,500	21,471	6.212
Special Highway	59,123		46,947		84,299		
Water Utility	211,993		513,339		529,977		
Sewer Utility	69,333		123,004		125,000		
Trash Utility	46,629		49,000		65,000		
RHID Norton	34,388		36,870		61,485		
RHID Cottonwood	34,275		32,568		48,694		
Non-Budgeted Funds-A	118,239						
Non-Budgeted Funds-B	12,844						
Totals	1,099,860	52.002	1,363,151	52.006	1,520,933	179,724	52.000
						*Revenue Neutral Rate***	*48.995*
Less: Transfers	173,375		162,000		198,500		
Net Expenditures	926,485		1,201,151		1,322,433		
Total Tax Levied	155,675		169,328		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,993,733		3,256,055		3,456,170		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	3,122,000		3,659,856		3,560,886		
Revenue Bonds	-		-		-		
Other	-		-		-		
Lease Purchase Principal	-		-		-		
Total	3,122,000		3,659,856		3,560,886		

*Tax rates are expressed in mills

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

Brenda Stewart

Official Title: City Clerk

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	129,847	37.570	5,099
Bond and Interest			
Library	19,924	5.765	782
Library Employee Benefits	2,312	0.669	91
Employee Benefits	20,628	5.968	810
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	172,711	49.972	6,782

2024 July 1 Valuation: 3,456,170

Valuation Factor: 3,456.170

Neighborhood Revitalization Subj to Rebate: 135,722

Neighborhood Revitalization factor: 135.722

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

Resolution No. 2024-R02

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 48.995 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 16, 2024, 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 52.000 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 16th day of September, 2024, and **SIGNED** by the Mayor and Governing Body.

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

_____
Mayor

Attested:
_____
City Clerk

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 1st of August, 2024 being on the 1st day of August, 2024.

Subscribed and sworn to before me this 1st day of August, 2024.

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

My Appointment Expires: 7/16/27

Publication Fee: 72.00

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Revenue Bonds	-		-		-		
Other	-		-		-		
Lease Purchase Principal	-		-		-		
Total	3,122,000		3,659,856		3,560,886		

*Tax rates are expressed in mills

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

Brenda Stewart
Official Title: City Clerk