State of Kansas
City

2024

CERTIFICATE

To the Clerk of Bourbon County, State of Kansas
We, the undersigned, officers of
City of Redfield
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 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	Amount of 2023 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			
Fund	**K.S.A.**				
General	12-101a	6	70,210	10,579	44.729
Debt Service	10-113				
Library	12-1220				
Special Highway			18,000		
Sewer Utility			60,888		
Totals		xxxxxx	149,098	10,579	
Budget Hearing Notice					County Clerk's Use Only: 44.729
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 43.419

Assisted by: _____

Address: _____

Email: _____

Date Attested: September 12, 2023

Jennifer Hawkins
County Clerk

Brandy Corriston Brandy Corriston
L.D. Morrison L.D. Mattison
Jeff Beerbower Jeff Beerbower
Michael Beerbower Michael Beerbower
Kirby Martin Kirby Martin
Clarence E Guss Clarence E Guss
Governing Body

City of Redfield

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 Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	10,266	2,178	119	97	808	25
Debt Service						
Library						
TOTAL	10,266	2,178	119	97	808	25

County Treas Motor Vehicle Estimate 2,178

County Treas Recreational Vehicle Estimate 119

County Treas 16/20M Vehicle Estimate 97

County Treas Commercial Vehicle Tax Estimate 808

County Treas Watercraft Tax Estimate 25

Motor Vehicle Factor 0.21216

Recreational Vehicle Factor 0.01159

16/20 Vehicle Factor 0.00945

Commercial Vehicle Factor 0.07871

Watercraft Factor 0.00244

City of Redfield

2024

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

State of Kansas
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City of Redfield

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 1996 Series Bonds	8/28/1996	8/28/2036	5.13	139,300		Feb/Aug	August	4,198	4,100		
Total G.O. Bonds					**0**			**4,198**	**4,100**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**4,198**	**4,100**	**0**	**0**

City of Redfield

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2023	Payments Due 2023	Payments Due 2024
				Totals	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

City of Redfield

2024

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	76,934	66,851	34,124
Receipts:			
Ad Valorem Tax	9,081	10,266	xxxxxxxxxxxxxxxx
Delinquent Tax	3,277		
Motor Vehicle Tax	2,180	2,470	2,178
Recreational Vehicle Tax	123	26	119
16/20M Vehicle Tax	42	58	97
Commercial Vehicle Tax	447	419	808
Watercraft Tax		24	25
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales Tax	26,499	15,000	15,000
Reimbursement from Sewer fund		0	
Other general revenues	32,994	7,000	8,000
Interest on Idle Funds	8	10	10
Grant	5,000		
Rental of Community Center	180		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**79,830**	**35,273**	**26,237**
Resources Available:	**156,764**	**102,124**	**60,361**
Expenditures:			
General-insurance	14,798	15,000	15,000
General-utilities	8,659	9,000	10,000
General-other contractual	15,878	6,000	6,610
General-commodities	2,993	3,000	3,600
General-capital outlay	25,490	25,000	25,000
Park	11,183	10,000	10,000
Transfer of NEU Covid Funds	10,912		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**89,913**	**68,000**	**70,210**
Unencumbered Cash Balance Dec 31	66,851	34,124	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	84,420	68,000	70,210
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	70,210
		Tax Required	9,849
	Delinquent Comp Rate:	7.4%	730
		Amount of 2023 Ad Valorem Tax	10,579

See Tab A

CPA Summary

City of Redfield

2024

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	0	30,530	14,530
Receipts:			
State of Kansas Gas Tax	3,920	0	3,870
County Transfers Gas		0	0
Transfer	26,610		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**30,530**	**0**	**3,870**
Resources Available:	**30,530**	**30,530**	**18,400**
Expenditures:			
Street Repair and Maint		16,000	18,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**16,000**	**18,000**
Unencumbered Cash Balance Dec 31	30,530	14,530	400
2022/2023/2024 Budget Authority Amount:	16,000	16,000	18,000

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	46,435	63,454	41,656
Receipts:			
Charges to Customers	48,761	36,000	37,000
Grant	14,983		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**63,744**	**36,000**	**37,000**
Resources Available:	**110,179**	**99,454**	**78,656**
Expenditures:			
Operating Expenses	11,818	12,000	15,000
Capital Outlays		37,500	37,500
Debt Service			
Principal	3,900	4,100	4,400
Interest	4,397	4,198	3,988
Transfer	26,610		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**46,725**	**57,798**	**60,888**
Unencumbered Cash Balance Dec 31	63,454	41,656	17,768
2022/2023/2024 Budget Authority Amount:	60,298	57,798	60,888

CPA Summary

State of Kansas
City

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NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Redfield
will meet on September 11, 2023 at 6:00 p.m. at City Hall, Redfield, KS 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 County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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	89,913	51.683	68,000	47.073	70,210	10,579	44.741
Debt Service							
Library							
Special Highway			16,000		18,000		
Sewer Utility	46,725		57,798		60,888		
Totals	136,638	51.683	141,798	47.073	149,098	10,579	44.741
						*Revenue Neutral Rate***	*43.419*
Less: Transfers	0		0		0		
Net Expenditure	136,638		141,798		149,098		
Total Tax Levied	10,265		10,266		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	198,618		218,088		236,446		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	89,600	85,800	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	89,600	85,800	0

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

Heather Guss Hunt
City Official Title: City Clerk

Resolution No. 911-2023

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

WHEREAS, the Revenue Neutral Rate for the City of Redfield was calculated as 43.419 mills by the Bourbon County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 11, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Redfield, 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 Redfield:

The City of Redfield shall levy a property tax rate exceeding the Revenue Neutral Rate of 43.419 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 11 day of September, 2023 (month and year) and **SIGNED** by the Mayor.

Clarene E Gray

Mayor

Attested:

Heather Lee Trso-Hunt

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Redfield To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 11, 2023
Resolution No. 911-2023

Governing Body Member	Yes	No	No Vote
Brandy Corriston	X		
L.D. Morrison	X		
Jeff Beerbower · Jeff Beerbower	X		
Michael Beerbower · Michael Beerbower	X		
Kirby Martin · Kirby Martin	X		
Clarice E Ness	X		
TOTAL			

Certified:
Heather Lee Ness-Hunt