State of Kansas
City

2025

CERTIFICATE

To the Clerk of Chautauqua County, State of Kansas
We, the undersigned, officers of
City of Niotaze
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.

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)
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	54,004	1,498	4.625
Debt Service	10-113				
Library	12-1220				
Special Highway		7	19,652		
Equipment Reserve		7			
Non-Budgeted Funds		8			
Totals		xxxxxx	73,656	1,498	4.625
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					323,867
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 4.626

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: Oct 30, 2024

County Clerk

Governing Body

Mayor
Councilman
Councilman
Councilman
Councilman
Councilman

City of Niotaze

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	1,498	425	9	0	0	1
Debt Service						
Library						
TOTAL	1,498	425	9	0	0	1

County Treas Motor Vehicle Estimate 425

County Treas Recreational Vehicle Estimate 9

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 1

Motor Vehicle Factor 0.28371

Recreational Vehicle Factor 0.00601

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00067

City of Niotaze 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
None					
	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 Niotaze 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:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Niotaze 2025

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 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.**

City of Niotaze 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	42,521	47,890	40,821
Receipts:			
Ad Valorem Tax	2,538	1,498	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		478	425
Recreational Vehicle Tax		4	9
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax		1	1
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	1,637	1,500	1,500
Local Sales Tax	4,699	4,200	4,200
Franchise Tax	2,627	2,500	2,500
Insurance Dividends		300	300
Park & Recreation		450	450
Rent of Post Office	2,233	2,300	2,300
FEMA			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**13,734**	**13,231**	**11,685**
Resources Available:	**56,255**	**61,121**	**52,506**
Expenditures:			
Contract Labor		1,100	1,100
Utilities	3,318	4,600	4,600
Insurance	4,172	4,500	4,500
Notary & Bond		170	170
Budget & Publications	175	500	500
Office Expenses	300	1,000	1,000
Bookkeeping		50	50
Equipment & Repairs		500	500
Cleaning	400	480	480
Fees, Dues & Taxes		400	400
Building Maintenance		1,000	3,000
Street Maintenance		6,000	3,000
Capital Outlay			34,704
Donations			
Transfer to Equipment Reserve			
Food Pantry			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,365**	**20,300**	**54,004**
Unencumbered Cash Balance Dec 31	47,890	40,821	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	43,412	43,639	54,004
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	54,004
		Tax Required	1,498
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**1,498**

CPA Summary

City of Niotaze 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	16,829	18,692	17,672
Receipts:			
State of Kansas Gas Tax	2,448	1,980	1,980
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,448**	**1,980**	**1,980**
Resources Available:	**19,277**	**20,672**	**19,652**
Expenditures:			
Street Repair and Maint		3,000	19,652
Mowing	585		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**585**	**3,000**	**19,652**
Unencumbered Cash Balance Dec 31	18,692	17,672	0
2023/2024/2025 Budget Authority Amoun	0	20,799	19,652

See Tab A

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,766	0	0
Receipts:			
**** Non-Budgeted Fund ****			
Transfer from General			
Interest on Idle Funds	41		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**41**	**0**	**0**
Resources Available:	**8,807**	**0**	**0**
Expenditures:			
	8,807		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,807**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	0	0

See Tab A

CPA Summary

City of Niotaze

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
FEMA			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	24,987	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		24,987
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
FEMA										
State EM Prepard										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	24,987	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	24,987
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Gravel										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	24,987	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	24,987 **
										24,987 **

** Note: These two block figures should agree.

CPA Summary

2025

NOTICE OF BUDGET HEARING

The governing body of

City of Niotaze

will meet on August 7, 2024 at 6:00 PM at Niotaze City Hall, 115 W 2nd, Niotaze for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Niotaze City Hall 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	Estimate Tax Rate*
General	8,365	5.442	20,300	5.422	54,004	1,498	4.625
Special Highway	585		3,000		19,652		
Equipment Reserve	8,807						
Non-Budgeted Funds							
Totals	17,757	5.442	23,300	5.422	73,656	1,498	4.625
						*Revenue Neutral Rate***	*4.626*
Less: Transfers	0		0		0		
Net Expenditure	17,757		23,300		73,656		
Total Tax Levied	1,498		1,498		xxxxxxxxxxxxxxx		
Assessed Valuation	275,247		276,296		323,867		

*Tax rates are expressed in mills

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

Cole Crain

City Official Title: Mayor

Notice of Revenue Neutral Rate Intent

2025

THE GOVERNING BODY OF City of Niotaze , HEREBY NOTIFIES THE Chautauqua County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 4.625. The date of our hearing is 0 at 0 and will be held at 0 , 0, Kansas.

XXXX 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, 2024.

WITNESS my hand and official seal on _____, 2024.

(Seal)

_____

Clerk or Officer of Governing Body

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 323,867

Valuation Factor: 323.867

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

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

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

Budgeted Year: 2025

Library found in: City of Niotaze
Chautauqua 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	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$276,296	$323,867
Did Assessed Valuation Decrease?	No	
Levy Rate	#REF!	#REF!
Difference in Levy Rate:	#REF!	
Qualify for grant: #REF!		

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 Library.

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Niotaze

will meet on at at 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 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	8,365	5.442	20,300	5.422	54,004	1,498	4.625
Debt Service							
Library							
Special Highway	585		3,000		19,652		
Equipment Reserve	8,807						
Non-Budgeted Funds							
Totals	17,757	5.442	23,300	5.422	73,656	1,498	4.625
						*Revenue Neutral Rate***	*4.626*
Less: Transfers	0		0		0		
Net Expenditure	17,757		23,300		73,656		
Total Tax Levied	1,498		1,498		xxxxxxxxxxxxxxxxx		
Assessed Valuation	275,247		276,296		323,867		

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

*Tax rates are expressed in mills

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

0

City Official Title:

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Niotaze

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

Chautauqua County

Revenue Neutral Rate*	4.626	Proposed Tax Rate	4.625

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the City of Niotaze was calculated as 4.626 mills by the Chautauqua County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 7, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

The City of Niotaze shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.626 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 ____ day of _____ (month and year) and SIGNED by the Mayor.

_____
Mayor
Attested:

_____
City Clerk

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Total			

Attested: _____

PUBLIC NOTICE
Published in the Prairie Star on July 4, 2024

NOTICE OF BUDGET HEARING

The governing body of
City of Niotaze
will meet on August 7, 2024 at 6:00 PM at Niotaze City Hall, 115 W 2nd, Niotaze for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Niotaze City Hall 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	Estimate Tax Rate*
General	8,365	5.442	20,300	5.422	54,004	1,498	4.625
Special Highway	585		3,000		19,652		
Equipment Reserve	8,807						
Non-Budgeted Funds							
Totals	17,757	5.442	23,300	5.422	73,656	1,498	4.625
						*Revenue Neutral Rate***	*4.626*
Less: Transfers	0		0		0		
Net Expenditure	17,757		23,300		73,656		
Total Tax Levied	1,498		1,498		xxxxxxxxxxxxxxxxx		
Assessed Valuation	275,247		276,296		323,867		

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

Cole Crain
City Official Title: Mayor