State of Kansas
City

2024

CERTIFICATE

To the Clerk of Ford County, State of Kansas
We, the undersigned, officers of
City of Spearville
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 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	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	653,000	184,941	24.785
Bond & Interest	10-113	7	50,102		
Special Street		8	68,344		
Gas Utility		8	550,000		
Water Utility		9	520,000		
Sewer Utility		9	112,500		
Sanitation Utility		10	99,000		
PBC Bond & Interest		10	136,800		
Non-Budgeted Funds-A		11			
Non-Budgeted Funds-B		12			
Totals		xxxxxx	2,189,746	184,941	24.785
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			
RNR Hearing Notice					7,461,654
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 24.032

Assisted by:
Kennedy McKee & Co. LLP

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

Attest: 9-26 2023

County Clerk

Governing Body

CPA Summary
No assurance is provided.

City of Spearville

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 Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	179,294	33,319	385	733	3,585	263
Bond & Interest						
TOTAL	179,294	33,319	385	733	3,585	263

County Treas Motor Vehicle Estimate	33,319				
County Treas Recreational Vehicle Estimate		385			
County Treas 16/20M Vehicle Estimate			733		
County Treas Commercial Vehicle Tax Estimate				3,585	
County Treas Watercraft Tax Estimate					263

Motor Vehicle Factor	0.18583				
Recreational Vehicle Factor		0.00215			
16/20M Vehicle Factor			0.00409		
Commercial Vehicle Factor				0.02000	
Watercraft Factor					0.00147

City of Spearville 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
General	Capital Improvement	39,668	75,000	75,000	12-1,118
General	Equipment Reserve		75,000	75,000	12-1,117
General	Special Street		40,000	40,000	12-1,119
Gas Utility	Capital Improvement		70,000	70,000	12-825d
Gas Utility	Gas Utility Reserve		20,000	20,000	12-825d
Gas Utility	Equipment Reserve		40,000	40,000	12-825d
Water Utility	Water Capital Outlay	29,160	100,000	100,000	12-825d
Water Utility	Capital Improvement		50,000	50,000	12-825d
Water Utility	Equipment Reserve		50,000	50,000	12-825d
Sanitation Utility	Equipment Reserve		14,000	14,000	12-825d
Sanitation Utility	Capital Improvement			10,000	12-825d
	Totals	68,828	534,000	544,000	
	Adjustments*				
	Adjusted Totals	68,828	534,000	544,000	

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

City of Spearville

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Beginning Amount Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due Interest	Date Due Principal	Amount Due 2023 Interest	Amount Due 2023 Principal	Amount Due 2024 Interest	Amount Due 2024 Principal
General Obligation:											
Street Improvvement Series	7/31/2017	9/1/2032	4.25	78,000	58,000	3/1, 9/1	9/1	2,465	5,000	2,252	5,000
Water Improvement Refundi	10/14/2020	10/1/2043	0.90 - 3.00	1,210,000	1,115,000	10/1	10/1	21,125	50,000	20,675	50,000
Total G.O. Bonds					**1,173,000**			**23,590**	**55,000**	22,927	**55,000**
Revenue Bonds:											
PBC Revenue Bonds	10/5/2022	9/1/2037	4.00	1,500,000	1,500,000	3/1, 9/1	9/1	54,333	80,000	56,800	80,000
Total Revenue Bonds					**1,500,000**			**54,333**	**80,000**	**56,800**	**80,000**
Other:											
Weather Event Loan	3/23/2021	1/1/2026	0.25	250,000	150,289	1/1, 7/1	1/1, 7/1	345	49,972	220	50,097
Total Other					150,289			345	49,972	220	50,097
Total Indebtedness					2,823,289			78,268	184,972	79,947	185,097

City of Spearville

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, 2023	Payments Due 2023	Payments Due 2024
None							
Totals					0	0	0

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

City of Spearville 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	283,995	426,950	267,061
Receipts:			
Ad Valorem Tax	159,344	175,708	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,182	500	500
Motor Vehicle Tax	36,007	36,637	33,319
Recreational Vehicle Tax	461	410	385
16/20M Vehicle Tax		852	733
Commercial Vehicle Tax	3,731	3,149	3,585
Watercraft Tax		255	263
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor			
Local Sales Tax	131,185	110,000	90,000
Franchise Tax	48,071	30,000	30,000
Licenses & Permits	6,898	1,000	1,000
Fines, Forfeitures & Penalties	635	100	100
Charges for Services	3,100	1,500	1,500
In Lieu of Taxes (IRB)			
Interest on Idle Funds	24,084	40,000	40,000
Neighborhood Revitalization Rebate			0
Miscellaneous	5,293	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**420,991**	**405,111**	**206,385**
Resources Available:	**704,986**	**832,061**	**473,446**

City of Spearville

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	704,986	832,061	473,446
Expenditures:			
General Government	126,647	223,000	223,000
Public Safety	110,127	102,000	190,000
Highways & Streets	1,594	50,000	50,000
Transfer to Capital Improvement	39,668	75,000	75,000
Transfer to Equipment Reserve		75,000	75,000
Transfer to Special Street		40,000	40,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**278,036**	**565,000**	**653,000**
Unencumbered Cash Balance Dec 31	426,950	267,061	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	560,000	565,000	653,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	653,000
		Tax Required	179,554
	Delinquent Comp Rate:	3.0%	5,387
		Amount of 2023 Ad Valorem Tax	184,941

CPA Summary
No assurance is provided.

City of Spearville 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Bond & Interest	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	48,292	50,791	48,226
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments	9,137	5,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,137**	**5,000**	**5,000**
Resources Available:	**57,429**	**55,791**	**53,226**
Expenditures:			
Principal	4,000	5,000	5,000
Interest	2,635	2,465	2,252
Fiscal Charges	3	100	100
Cash Basis Reserve (2024 column)			42,750
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,638**	**7,565**	**50,102**
Unencumbered Cash Balance Dec 31	50,791	48,226	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	49,485	50,315	50,102
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	50,102
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget 0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary
No assurance is provided

City of Spearville 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Street	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	7,266	8,300	7,134
Receipts:			
State of Kansas Gas Tax	21,130	21,370	21,210
County Transfers Gas		0	0
Transfer from General		40,000	40,000
Interest on Idle Funds			
Miscellaneous	524		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,654**	**61,370**	**61,210**
Resources Available:	**28,920**	**69,670**	**68,344**
Expenditures:			
Street Maintenance	20,620	62,536	68,344
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**20,620**	**62,536**	**68,344**
Unencumbered Cash Balance Dec 31	8,300	7,134	0
2022/2023/2024 Budget Authority Amount	91,550	62,536	68,344

Adopted Budget Gas Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	156,229	189,569	100,569
Receipts:			
Customer Charges	384,572	450,000	450,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**384,572**	**450,000**	**450,000**
Resources Available:	**540,801**	**639,569**	**550,569**
Expenditures:			
Personal Services	77,210	80,000	80,000
Contractual Services	265,398	300,000	300,000
Commodities	6,856	15,000	15,000
Capital Outlay	1,768	14,000	25,000
Transfer to Capital Improvement		70,000	70,000
Transfer to Gas Utility Reserve		20,000	20,000
Transfer to Equipment Reserve		40,000	40,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**351,232**	**539,000**	**550,000**
Unencumbered Cash Balance Dec 31	189,569	100,569	569
2022/2023/2024 Budget Authority Amount	545,000	550,000	550,000

CPA Summary
No assurance is provided.

City of Spearville 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	500,950	541,175	331,175
Receipts:			
Customer Charges	277,580	260,000	260,000
Interest on Idle Funds			
Miscellaneous	210		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	277,790	260,000	260,000
Resources Available:	778,740	801,175	591,175
Expenditures:			
Personal Services	90,455	80,000	90,000
Contractual Services	89,691	50,000	90,000
Commodities	22,323	40,000	40,000
Capital Outlay	5,936	100,000	100,000
Transfer to Water Capital Outlay	29,160	100,000	100,000
Transfer to Capital Improvement		50,000	50,000
Transfer to Equipment Reserve		50,000	50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	237,565	470,000	520,000
Unencumbered Cash Balance Dec 31	541,175	331,175	71,175
2022/2023/2024 Budget Authority Amoun	517,125	541,625	520,000

Adopted Budget

Sewer Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,068	4,875	32,375
Receipts:			
Customer Charges	77,941	85,000	87,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	77,941	85,000	87,000
Resources Available:	81,009	89,875	119,375
Expenditures:			
Personal Services	64,202	30,000	60,000
Contractual Services	10,944	25,000	25,000
Commodities	988	2,500	2,500
Capital Outlay			25,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	76,134	57,500	112,500
Unencumbered Cash Balance Dec 31	4,875	32,375	6,875
2022/2023/2024 Budget Authority Amoun	94,000	112,500	112,500

CPA Summary
No assurance is provided.

City of Spearville 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sanitation Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	29,010	38,000	24,000
Receipts:			
Customer Charges	67,449	75,000	75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	67,449	75,000	75,000
Resources Available:	96,459	113,000	99,000
Expenditures:			
Personal Services			
Contractual Services	57,456	75,000	75,000
Commodities	1,003		
Capital Outlay			
Transfer to Equipment Reserve		14,000	14,000
Transfer to Capital Improvement			10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	58,459	89,000	99,000
Unencumbered Cash Balance Dec 31	38,000	24,000	0
2022/2023/2024 Budget Authority Amoun	95,000	99,000	99,000

Adopted Budget

PBC Bond & Interest	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Lease payments		134,333	136,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	134,333	136,800
Resources Available:	0	134,333	136,800
Expenditures:			
Debt Service:			
Principal		80,000	80,000
Interest		54,333	56,800
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	134,333	136,800
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amoun	200,000	200,000	136,800

CPA Summary
No assurance is provided.

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name: Capital Improvement		(2) Fund Name: Crimestoppers		(3) Fund Name: Community Developmer		(4) Fund Name: Woodbury Trust		(5) Fund Name: Laudick Estate		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	406,072	Cash Balance Jan 1	1,316	Cash Balance Jan 1	347,446	Cash Balance Jan 1	18,443	Cash Balance Jan 1	157,168	930,445
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	4,491	Interest	14	Loan Principal	7,868	Interest	96	Interest	1,049	
Trans from General	39,669	Donations		Loan Interest	5,308					
Total Receipts	44,160	Total Receipts	14	Total Receipts	13176	Total Receipts	96	Total Receipts	1049	58,495
Resources Available:	450,232	Resources Available:	1,330	Resources Available:	360,622	Resources Available:	18,539	Resources Available:	158,217	988,940
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	7,494			Administrative	277			Principal	49,847	
								Interest	469	
Total Expenditures	7,494	Total Expenditures	0	Total Expenditures	277	Total Expenditures	0	Total Expenditures	50,316	58,087
Cash Balance Dec 31	442,738	Cash Balance Dec 31	1,330	Cash Balance Dec 31	360,345	Cash Balance Dec 31	18,539	Cash Balance Dec 31	107,901	930,853 **
										930,853 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Tom Feist Foundation		**Equipment Reserve**		**ARPA Grant Proceeds**		**Gas Utility Reserve**		**Water Capital Outlay**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	1,159,393	Cash Balance Dec 31	293,316	Cash Balance Dec 31	59,823	Cash Balance Dec 31	85,000	Cash Balance Dec 31	513,329	2,110,861
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations		Sale of Equipment	7,727	Federal Grant	59,823			Lease	53,223	
								Cash Rent	24,000	
								Trans from Water	29,160	
Total Receipts	0	Total Receipts	7727	Total Receipts	59823	Total Receipts	0	Total Receipts	106383	173,933
Resources Available:	1,159,393	Resources Available:	301,043	Resources Available:	119,646	Resources Available:	85,000	Resources Available:	619,712	2,284,794
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	13,386	Capital Outlay	56,200	Commodities	119,646			Debt service:		
Capital Outlay	1,138,817							Principal	50,000	
								Interest	22,125	
Total Expenditures	1,152,203	Total Expenditures	56,200	Total Expenditures	119,646	Total Expenditures	0	Total Expenditures	72,125	1,400,174
Cash Balance Dec 31	7,190	Cash Balance Dec 31	244,843	Cash Balance Dec 31	0	Cash Balance Dec 31	85,000	Cash Balance Dec 31	547,587	884,620 **
										884,620 **

** Note: These two block figures should agree.

CPA Summary
No assurance is provided.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Spearville
will meet on September 13, 2023 at 7:00 PM at City Hall, Spearville, 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 City Hall, Spearville, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 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	278,036	27.652	565,000	27.552	653,000	184,941	24.789
Bond & Interest	6,638		7,565		50,102		
Special Street	20,620		62,536		68,344		
Gas Utility	351,232		539,000		550,000		
Water Utility	237,565		470,000		520,000		
Sewer Utility	76,134		57,500		112,500		
Sanitation Utility	58,459		89,000		99,000		
PBC Bond & Interest			134,333		136,800		
Non-Budgeted Funds-A	58,087						
Non-Budgeted Funds-B	1,400,174						
Totals	2,486,945	27.652	1,924,934	27.552	2,189,746	184,941	24.789
						*Revenue Neutral Rate***	*24.032*
Less: Transfers	68,828		534,000		544,000		
Net Expenditure	2,418,117		1,390,934		1,645,746		
Total Tax Levied	157,679		179,294		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,702,219		6,507,557		7,460,725		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	1,276,000	1,227,000	1,173,000
Revenue Bonds	0	0	1,500,000
Other	0	200,135	150,289
Lease Purchase Principal	0	0	0
Total	1,276,000	1,427,135	2,823,289

*Tax rates are expressed in mills

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

Kirsten Burgett
Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF SPEARVILLE **HEREBY NOTIFIES THE Ford COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

__X__ Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 24.789

Our proposed ad valorem tax (dollar amount) is $184,941

The date of our hearing is: WEDNESDAY, SEPTEMBER 13, 2023

The time of our hearing is: 7:00PM

The location of our hearing is: SPEARVILLE CITY HALL - 302 N MAIN ST

_____ 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, 2023.

WITNESS my hand and official seal on 7/17/, 2023.

(Seal)

Kirsten L Burgett

Clerk or Officer of Governing Body
KIRSTEN BURGETT, CITY CLERK

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.

County Clerk's Budget Information for 2024 Budget Year
Ford County values
SPEARVILLE CITY

1. Estimated Assesed Valuation as of MONDAY, JUNE 12, 2023:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	7,031,311	72,312	0	425,530
State Assessed	279,696	0		
Severed Minerals	0		Remodeling	
Personal Property	149,718		12,425	
Oil & Gas	0			
Total Value	7,460,725	84,737		

2. Personal Property: 149,718
(Use this amount on Computation to Determine Limit for 2024 budget, line 5a)

Revenue Neutral Rate 24.032

3. Actual tax rates levied for the 2023 budget: (2022 levies)

SAC Fund	Rate	RN Rate
021 BOND & INT	.000	.000
135 GENERAL	27.552	24.032
Total Levied	27.552	

4. Final Assessed Valuation from the November 2022 abstract: 6,507,557

5. 2022 Personal Property: 133,676
(Use this amount on Computation to Determine Limit for 2024 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2021 average tax delinquency percentage: 1.546816

9. 2021 delinquency percentage for special assessments: 10.382209

Date Provided: 6.12.23 Provided by: [signature]
Ford County Clerk

2022
179,296.21

2023
7,460,725 x .024032 = 179,296.14

Spearville City Funds		In LIEU OF IRBs & (EDX'S)
General		$8,084.60
Library		$612.68
Rec.		$2,347.45
Hospital		$1,233.29
Total		$12,278.02

SPEARVILLE CITY
TAMMY KONRADE
302 N MAIN ST
SPEARVILLE KS 67876

Local ad valorem tax reduction fund (LAVTR) K.S.A. 79-2960	
Watercraft	263.29
Local alcoholic liquor fund K.S.A. 79-41a04	
Motor vehicle tax K.S.A. 79-5111	33,318.88
Recreation vehicle tax K.S.A. 79-5123	384.56
16/20M vehicle tax K.S.A. 79-5111	732.81
Commercial Vehicle Tax	3,585.47
Other (Specify)	

5/1/2023 Provided by: KOURTNEY SOLTERO
County Treasurer

FORD COUNTY
Name of County

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF SPEARVILLE, KS, HEREBY NOTIFIES THE FORD 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 24.789. The date of our hearing is September 13, 2023 at 7:00 PM and will be held at City Hall, Spearville, 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 7/17, 20 23.

(Seal)

Kirsten L Burgett

Clerk or Officer of Governing Body
KIRSTEN L BURGETT

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF SPEARVILLE **HEREBY NOTIFIES THE Ford COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

X Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 24.789

Our proposed ad valorem tax (dollar amount) is $184,941

The date of our hearing is: WEDNESDAY, SEPTEMBER 13, 2023

The time of our hearing is: 7:00PM

The location of our hearing is: SPEARVILLE CITY HALL - 302 N MAIN ST

_____ 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, 2023.

WITNESS my hand and official seal on 7/17/, 2023.

(Seal)

Kirsten L Burgett

Clerk or Officer of Governing Body
KIRSTEN BURGETT, CITY CLERK

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 Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF SPEARVILLE, KS, HEREBY NOTIFIES THE FORD 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 24.789. The date of our hearing is September 13, 2023 at 7:00 PM and will be held at City Hall, Spearville, 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 7/17, 20 23.

(Seal)

Kirsten L Burgett

Clerk or Officer of Governing Body
KIRSTEN BURGETT

Resolution No. 219-A

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

WHEREAS, the Revenue Neutral Rate for the City of Spearville, Kansas was calculated as 24.032 mills by the Ford County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 13, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Spearville, 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 SPEARVILLE, KANSAS:

The City of Spearville, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 24.032 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 13th day of September, 2023 and SIGNED by the Mayor.

Ron Temaat

Ron Temaat, Mayor

ATTEST:

Kirsten L Burgett

Kirsten Burgett, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Spearville, KS To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 13, 2023.

Resolution No. 219-A

Governing Body Member	Yes	No	No Vote
Wesley Gleason	X		
Jeffrey Hubbell	X		
Jeremy Luthi	X		
R.J. Meyer	X		
Kevin Rabe	X		
TOTAL			

Certified: Kristen L Burgett

(First published in the Edwards County Sentinel on August 9, 2023)

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Spearville

will meet on September 13, 2023 at 7:00 PM at City Hall, Spearville, 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 City Hall, Spearville, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 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	275,036	27.652	565,000	27.552	653,000	184,941	24.789
Bond & Interest	6,638		7,005		50,102		
Special Street	20,620		62,536		68,344		
Gas Utility	351,232		530,000		550,000		
Water Utility	237,565		470,000		520,000		
Sewer Utility	76,134		57,500		112,500		
Sanitation Utility	58,459		89,000		99,000		
PBC Bond & Interest			134,333		136,800		
Non-Budgeted Funds-A	58,087						
Non-Budgeted Funds-B	1,400,171						
Totals	2,486,945	27.652	1,924,934	27.552	2,189,746	184,941	24.789
						Revenue Neutral Rate**	24.002
Less: Transfers	68,828		534,000		544,000		
Net Expenditure	2,418,117		1,390,934		1,645,746		
Total Tax Levied	157,679		179,294		xxxxxxxxxxxxxxxx		
Assessed Valuation	5,702,219		6,507,357		7,460,725		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	1,276,000	1,227,000	1,173,000
Revenue Bonds	0	0	1,500,000
Other	0	200,135	150,289
Lease Purchase Principal	0	0	0
Total	1,276,000	1,427,135	2,823,289

* Tax rates are expressed in mills.

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

Kirsten Burgett
Official Title City Clerk