City of Nickerson 9/17/24 VG

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, RICE COUNTY, ss:

Frank W. Mercer being first duly sworn, deposes and says:
That he is publisher of

THE STERLING KANSAS BULLETIN

A weekly newspaper printed in the State of Kansas, and published in and of general circulation in Rice County, Kansas, with a general paid circulation on a weekly basis in Rice County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Sterling, Kansas, in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time only, being made as aforesaid on the 22nd day of August, 2024

F.W. Mercer

Publisher

Subscribed and sworn to before me

this 23rd day of August, 2024

Koni Hendricks

Notary Public

NOTARY PUBLIC STATE OF KANSAS
KONI HENDRICKS
NOTARY PUBLIC
STATE OF KANSAS
My App. Exp 8-13-28

My commission expires Aug. 13, 2028

FILED
SEP 17 2024
Donna Patton
COUNTY CLERK

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Nickerson, Kansas

will meet on September 16, 2024 at 5:30 P.M. at City Office 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 Nickerson City Office 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	561,367	58.166	697,557	56.122	1,208,224	282,166	56.172
Debt Service	133,065	11.418	133,115	11.408	311,816	57,303	11.408
Library	43,435	4.961	34,230	5.130	39,017	25,771	5.130
Recreation	6,000	1.173	6,000	0.999	7,431	4,768	0.949
Special Highway	5,001		23,000		107,608		
Sewer	189,175		199,503		255,711		
Solid Waste	68,334		69,000		119,375		
Equipment Reserve Fund	45,711		78,659		126,129		
Capital Improvement Fund			75,000		128,840		
Cemetery Endowment			5,837		35,231		
Sewer Replacement							
Water	182,084		267,062		353,060		
Capital Impr. 1% Sales Tax Fu	73,859		64,369		344,874		
Non-Budgeted Funds-A	56,632						
Totals	1,364,663	73.718	1,653,332	73.659	3,037,322	370,008	73.659
						*Revenue Neutral Rate***	*70.086*
Less: Transfers	175,074		230,474		230,474		
Net Expenditure	1,189,589		1,422,858		2,806,848		
Total Tax Levied	332,873		351,833		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,392,629		4,776,326		5,023,218		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	2,900,000		2,785,000		2,715,000		
Revenue Bonds	0		0		0		
Other	142,333		123,992		105,024		
Lease Purchase Principal	83,031		67,702		51,758		
Total	3,125,364		2,976,694		2,871,782		

*Tax rates are expressed in mills

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

April Beshears

Official Title: City Clerk

(Published in the Sterling Bulletin, Sterling, Rice County, Kansas, on August 22, 2024)

State of Kansas
City

2025

CERTIFICATE

To the Clerk of Reno County, State of Kansas
We, the undersigned, officers of
City of Nickerson, Kansas
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)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
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	1,208,224	56.172 282,166	56.180
Debt Service	10-113	8	311,816	11.408 57,303	11.409
Library	12-1220	8	39,017	5.130 25,771	5.131
Recreation	19-2801	9	7,431	0.949 4,768	.949
Special Highway		10	107,608		
Sewer		10	255,711		
Solid Waste		11	119,375		
Equipment Reserve Fund		11	126,129		
Capital Improvement Fund		12	128,846		
Cemetery Endowment		12	35,231		
Sewer Replacement		13			
Water		14	353,060		
Capital Impr. 1% Sales Tax Fund		15	344,874		
Non-Budgeted Funds-A		16			
Totals		xxxxxxx	3,037,322	370,008	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		17	5,022,472		
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

72.720
.949
73.669

Revenue Neutral Rate: 70.086

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com
Attest: _____, 2024

County Clerk

Governing Body

FILED
SEP 17 2024
Donna Patton
COUNTY CLERK

No assurance is provided.

City of Nickerson, Kansas

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	268,060	37,038	804	408	1,071	187
Debt Service	54,493	7,530	163	83	218	38
Library	24,505	3,386	73	37	98	17
Recreation	4,774	660	14	7	19	3
TOTAL	351,832	48,614	1,054	535	1,406	245

County Treas Motor Vehicle Estimate	48,614				
County Treas Recreational Vehicle Estimate		1,054			
County Treas 16/20M Vehicle Estimate			535		
County Treas Commercial Vehicle Tax Estimate				1,406	
County Treas Watercraft Tax Estimate					245

Motor Vehicle Factor	0.13817				
Recreational Vehicle Factor		0.00300			
16/20M Vehicle Factor			0.00152		
Commercial Vehicle Factor				0.00400	
Watercraft Factor					0.00070

No assurance is provided.

City of Nickerson, Kansas 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 Fund	Equipment Reserve Fund	40,000	20,000	20,000	KSA 12-1, 118
Capital Improvement 1%	General Fund	14,369	14,369	14,369	City Ordinance
Sewer Fund	Bond and Interest Fund	120,705	120,705	120,705	KSA 12-630
Water Fund	Bond and Interest Fund	0	5,400	5,400	KSA 12-630
Water Fund	Capital Improvement Fund	0	25,000	25,000	City Ordinance
Water Fund	Equipment Reserve Fund	0	25,000	25,000	City Ordinance
General Fund	Capital Improvement Fund	0	20,000	20,000	KSA 12-1, 118
	Totals	175,074	230,474	230,474	
	Adjustments*				
	Adjusted Totals	175,074	230,474	230,474	

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

No assurance is provided.

City of Nickerson, Kansas

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:											
2020 Bond	10/15/2020	2/1/2050	1.15-3.00	2,930,000	2,715,000	2/1, 8/1	2/1	60,965	70,000	58,865	70,000
Total G.O. Bonds					**2,715,000**			**60,965**	**70,000**	**58,865**	**70,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Loan	11/6/2008	8/1/2028	3.04	332,289	105,024	2/1, 8/1	12/4	3,045	19,617	2,443	20,287
Total Other					**105,024**			**3,045**	**19,617**	**2,443**	**20,287**
Total Indebtedness					**2,820,024**			**64,010**	**89,617**	**61,308**	**90,287**

No assurance is provided.

City of Nickerson, Kansas 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
John Deere Tractor	1/23/2020	60	4.01	83,031	51,758	18,659	18,646
Totals					**51,758**	**18,659**	**18,646**

No assurance is provided.

*****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 Nickerson, Kansas
Reno 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	$24,505	$25,771
Delinquent Tax	$592	$592
Motor Vehicle Tax	$3,558	$3,386
Recreational Vehicle Tax	$77	$73
16/20M Vehicle Tax	$35	$37
TOTAL TAXES	$28,767	$29,859
Difference in Total Taxes:	$1,092	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$4,776,326	$5,023,218
Did Assessed Valuation Decrease?	No	
Levy Rate	5.13	5.130
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 from

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	772,598	798,955	649,808
Receipts:			
Ad Valorem Tax	235,380	268,060	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	8,701	4,373	4,373
Motor Vehicle Tax	42,682	41,716	37,038
Recreational Vehicle Tax	918	905	804
16/20M Vehicle Tax	0	410	408
Commercial Vehicle Tax	6,731	381	1,071
Watercraft Tax	0	196	187
Gross Earning (Intangible) Tax	0	0	0
Sales Tax	182,835	140,000	140,000
Franchise Tax	84,502	71,000	71,000
Licenses and Permits	830	2,000	2,000
Dog License & Tags	194	1,000	1,000
Inspections	50	0	0
Building Permits	2,551	0	0
Fines and Forfeitures	80	1,000	1,000
Charges for Services	9	1,000	1,000
Cemetery Services	0	1,000	1,000
Reimbursed Expenses	0	1,000	1,000
Community Center	3,730	0	0
Zoning Fees	25	0	0
Transfer from Capital Imp Fund 1%	14,369	14,369	14,369
Special Assessments	454	0	0
Donations	100	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	3,583	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**587,724**	**548,410**	**276,250**
Resources Available:	**1,360,322**	**1,347,365**	**926,058**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	1,360,322	1,347,365	926,058
Expenditures:			
General Administrative	294,689	331,976	331,976
Police	0	2,000	2,000
Maintenance	201,261	189,281	189,281
Court	0	4,990	4,990
EMT's	11,528	0	0
City Treasurer	2,958	3,360	3,360
Employee Benefits	0	96,850	96,850
Governing Body	1,892	5,200	5,200
Sub-Total detail page	512,328	633,657	633,657
Community Center	9,039	8,900	8,900
Planning Commision	0	15,000	15,000
Lease Purchase - Kyocera Printers	0	0	0
Transfer to Equipment Reserve	40,000	20,000	20,000
Transfer to Capital Improvements	0	20,000	20,000
Cash Reserve (2025 column)			510,667
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**561,367**	**697,557**	**1,208,224**
Unencumbered Cash Balance Dec 31	798,955	649,808	xxxxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,062,413	1,147,938	1,208,224
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,208,224
		Tax Required	282,166
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	282,166

No assurance is provided.

City of Nickerson, Kansas 2025

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Administrative			
Personal Services	147,010	124,720	124,720
Contractual	109,966	112,021	112,021
Commodities	37,713	30,400	30,400
Capital Outlay	0	64,835	64,835
Total	**294,689**	**331,976**	**331,976**
Police			
Contractual	0	2,000	2,000
Total	**0**	**2,000**	**2,000**
Maintenance			
Personal Services	88,263	100,000	100,000
Contractual	4,348	10,000	10,000
Commodities	108,650	78,281	78,281
Capital Outlay	0	1,000	1,000
Total	**201,261**	**189,281**	**189,281**
Court			
Contractual	0	210	210
Commodities	0	4,780	4,780
Total	**0**	**4,990**	**4,990**
EMT's			
Personal Services	7,449	0	0
Contractual	0	0	0
Commodities	4,079	0	0
Total	**11,528**	**0**	**0**
City Treasurer			
Personal Services	2,958	3,280	3,280
Commodities	0	80	80
Total	**2,958**	**3,360**	**3,360**
Employee Benefits			
Health Insurance	0	43,550	43,550
Unemployment	0	8,300	8,300
KPERS	0	22,500	22,500
FICA Match ER	0	22,500	22,500
Total	**0**	**96,850**	**96,850**
Governing Body			
Personal Services	1,892	4,990	4,990
Commodities	0	210	210
Total	**1,892**	**5,200**	**5,200**

Page Total	**512,328**	**633,657**	**633,657**

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

City of Nickerson, Kansas 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	19,542	64,333	120,376
Receipts:			
Ad Valorem Tax	46,874	54,493	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,773	0	0
Motor Vehicle Tax	8,078	8,189	7,530
Recreational Vehicle Tax	0	178	163
16/20M Vehicle Tax	174	80	83
Commercial Vehicle Tax	252	75	218
Watercraft Tax	0	38	38
Transfer from Water	0	5,400	5,400
Transfer from Sewer	120,705	120,705	120,705
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**177,856**	**189,158**	**134,137**
Resources Available:	**197,398**	**253,491**	**254,513**
Expenditures:			
Principal	70,000	70,000	70,000
Interest	63,065	63,065	58,865
Commission	0	50	50
Cash Reserve (2025 column)			182,901
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**133,065**	**133,115**	**311,816**
Unencumbered Cash Balance Dec 31	64,333	120,376	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	208,621	259,778	311,816
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	311,816
		Tax Required	57,303
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	57,303

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	33,014	14,457	9,043
Receipts:			
Ad Valorem Tax	20,489	24,505	xxxxxxxxxxxxxxxxx
Delinquent Tax	683	592	592
Motor Vehicle Tax	3,530	3,558	3,386
Recreational Vehicle Tax	65	77	73
16/20M Vehicle Tax	0	35	37
Commercial Vehicle Tax	111	32	98
Watercraft Tax	0	17	17
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,878**	**28,816**	**4,203**
Resources Available:	**57,892**	**43,273**	**13,246**
Expenditures:			
Library Appropriations	43,435	34,230	39,017
Cash Forward			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**43,435**	**34,230**	**39,017**
Unencumbered Cash Balance Dec 31	14,457	9,043	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	53,429	34,230	39,017
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	39,017
		Tax Required	25,771
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	25,771

No assurance is provided.

City of Nickerson, Kansas 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,124	2,061	1,860
Receipts:			
Ad Valorem Tax	4,804	4,774	xxxxxxxxxxxxxxxxx
Delinquent Tax	193	100	100
Motor Vehicle Tax	876	885	660
Recreational Vehicle Tax	19	19	14
16/20M Vehicle Tax	13	9	7
Commercial Vehicle Tax	32	8	19
Watercraft Tax		4	3
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	5,937	5,799	803
Resources Available:	8,061	7,860	2,663
Expenditures:			
Recreation Commission Appropriation	6,000	6,000	6,000
Commodities	0	0	934
Cash Reserve (2025 column)			497
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,000	6,000	7,431
Unencumbered Cash Balance Dec 31	2,061	1,860	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	7,400	7,369	7,431
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,431
		Tax Required	4,768
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	4,768

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:		0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

No assurance is provided.

City of Nickerson, Kansas 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	42,378	68,948	76,798
Receipts:			
State of Kansas Gas Tax	28,480	27,030	27,000
County Transfers Gas	3,091	3,820	3,810
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**31,571**	**30,850**	**30,810**
Resources Available:	**73,949**	**99,798**	**107,608**
Expenditures:			
Contractual Services	556	8,000	8,000
Commodities	4,445	15,000	15,000
Cash Reserve (2025 column)			84,608
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,001**	**23,000**	**107,608**
Unencumbered Cash Balance Dec 31	68,948	76,798	0
2023/2024/2025 Budget Authority Amount:	63,869	81,178	107,608

Adopted Budget

Sewer	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	95,275	85,214	70,711
Receipts:			
Sewer Service Fees	179,114	185,000	185,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**179,114**	**185,000**	**185,000**
Resources Available:	**274,389**	**270,214**	**255,711**
Expenditures:			
Personal Services	35,299	25,000	25,000
Contracted Services	2,241	5,000	5,000
Commodities	30,930	25,000	25,000
Capital Outlay	0	23,798	23,798
Transfer to Bond & Interest	120,705	120,705	120,705
Cash Reserve (2025 column)			56,208
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**189,175**	**199,503**	**255,711**
Unencumbered Cash Balance Dec 31	85,214	70,711	0
2023/2024/2025 Budget Authority Amount:	263,116	265,772	255,711

No assurance is provided.

City of Nickerson, Kansas 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	55,094	60,375	55,375
Receipts:			
Trash Service Fees	73,615	64,000	64,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**73,615**	**64,000**	**64,000**
Resources Available:	**128,709**	**124,375**	**119,375**
Expenditures:			
Contractual Services	68,334	69,000	69,000
Cash Reserve (2025 column)			50,375
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**68,334**	**69,000**	**119,375**
Unencumbered Cash Balance Dec 31	60,375	55,375	0
2023/2024/2025 Budget Authority Amount:	107,361	114,094	119,375

Adopted Budget

Equipment Reserve Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	120,499	114,788	81,129
Receipts:			
Transfer from Water Fund	0	25,000	25,000
Transfer from General Fund	40,000	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**40,000**	**45,000**	**45,000**
Resources Available:	**160,499**	**159,788**	**126,129**
Expenditures:			
Capital Outlay	45,711	60,000	85,000
John Deere Tractor Lease	0	18,659	18,646
Cash Reserve (2025 column)			22,483
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**45,711**	**78,659**	**126,129**
Unencumbered Cash Balance Dec 31	114,788	81,129	0
2023/2024/2025 Budget Authority Amount:	145,776	106,840	126,129

No assurance is provided.

City of Nickerson, Kansas 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	113,846	113,846	83,846
Receipts:			
Transfer from Water Fund	0	25,000	25,000
Transfer from General Fund	0	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**45,000**	**45,000**
Resources Available:	**113,846**	**158,846**	**128,846**
Expenditures:			
Capital Outlay	0	75,000	105,000
Cash Reserve (2025 column)			23,846
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**75,000**	**128,846**
Unencumbered Cash Balance Dec 31	113,846	83,846	0
2023/2024/2025 Budget Authority Amount:	108,846	128,846	128,846

Adopted Budget

Cemetery Endowment	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	35,489	40,268	34,831
Receipts:			
Sale of Lots	3,560	400	400
Monument Fee	210	0	0
Services	1,009	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,779**	**400**	**400**
Resources Available:	**40,268**	**40,668**	**35,231**
Expenditures:			
Contractual Services	0	5,837	5,837
Cash Reserve (2025 column)			29,394
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**5,837**	**35,231**
Unencumbered Cash Balance Dec 31	40,268	34,831	0
2023/2024/2025 Budget Authority Amount:	15,084	30,452	35,231

No assurance is provided.

City of Nickerson, Kansas 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Replacement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,815	13,815	13,815
Receipts:			
None			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**13,815**	**13,815**	**13,815**
Expenditures:			
None			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	13,815	13,815	13,815
2023/2024/2025 Budget Authority Amount:	13,815	13,815	0

Adopted Budget

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

No assurance is provided.

City of Nickerson, Kansas 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	193,372	220,122	153,060
Receipts:			
Water Collections	181,623	200,000	200,000
Sales Tax	1,666	0	0
Hookup fees	1,900	0	0
Franchise Fees	10,537	0	0
Interest on Idle Funds			
Miscellaneous	13,108	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**208,834**	**200,000**	**200,000**
Resources Available:	**402,206**	**420,122**	**353,060**
Expenditures:			
Personal Services	88,255	75,000	75,000
Contracted Services	28,156	50,000	50,000
Commodities	42,661	39,000	39,000
Capital Outlay	0	25,000	25,000
KDHE Loan Payment	23,012	22,662	22,730
Transfer to B&I	0	5,400	0
Transfer to Equipment Fund	0	25,000	25,000
Transfer to Capital Improvement	0	25,000	25,000
Cash Reserve (2025 column)			91,330
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**182,084**	**267,062**	**353,060**
Unencumbered Cash Balance Dec 31	220,122	153,060	0
2023/2024/2025 Budget Authority Amount:	3,337,712	326,378	353,060

No assurance is provided.

City of Nickerson, Kansas 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Impr. 1% Sales Tax Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	247,668	265,243	272,874
Receipts:			
Sales Tax	91,434	72,000	72,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**91,434**	**72,000**	**72,000**
Resources Available:	**339,102**	**337,243**	**344,874**
Expenditures:			
Capital Outlay	59,490	50,000	50,000
Transfer to General Fund	14,369	14,369	14,369
Cash Reserve (2025 column)			280,505
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**73,859**	**64,369**	**344,874**
Unencumbered Cash Balance Dec 31	265,243	272,874	0
2023/2024/2025 Budget Authority Amount:	236,222	327,319	344,874

No assurance is provided.

0

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:		
Sewer Lagoon		**ARPA**			**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,022	Cash Balance Jan 1	96,792	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		101,814
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		None								
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	5,022	Resources Available:	96,792	Resources Available:	0	Resources Available:	0	Resources Available:	0	101,814
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		Contractual Services	56,632							
Total Expenditures	0	Total Expenditures	56,632	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	56,632
Cash Balance Dec 31	5,022	Cash Balance Dec 31	40,160	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	45,182 **
										45,182 **

**Note: These two block figures should agree.

No assurance is provided.

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Nickerson, Kansas

will meet on September 16, 2024 at 5:30 PM at City Offices 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 Offices 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	561,367	58.166	697,557	56.122	1,208,224	282,166	56.172
Debt Service	133,065	11.418	133,115	11.408	311,816	57,303	11.408
Library	43,435	4.961	34,230	5.130	39,017	25,771	5.130
Recreation	6,000	1.173	6,000	0.999	7,431	4,768	0.949
Special Highway	5,001		23,000		107,608		
Sewer	189,175		199,503		255,711		
Solid Waste	68,334		69,000		119,375		
Equipment Reserve Fund	45,711		78,659		126,129		
Capital Improvement Fund			75,000		128,846		
Cemetery Endowment			5,837		35,231		
Sewer Replacement							
Water	182,084		267,062		353,060		
Capital Impr. 1% Sales Tax Fu	73,859		64,369		344,874		
Non-Budgeted Funds-A	56,632						
Totals	1,364,663	75.718	1,653,332	73.659	3,037,322	370,008	73.659
						*Revenue Neutral Rate***	*70.086*
Less: Transfers	175,074		230,474		230,474		
Net Expenditure	1,189,589		1,422,858		2,806,848		
Total Tax Levied	332,873		351,832		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,392,625		4,776,326		5,023,218		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	2,900,000	2,785,000	2,715,000
Revenue Bonds	0	0	0
Other	142,333	123,992	105,024
Lease Purchase Principal	83,031	67,702	51,758
Total	3,125,364	2,976,694	2,871,782

*Tax rates are expressed in mills

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

April Beshears

Official Title: City Clerk

No assurance is provided.

Resolution No. 2024-02

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

WHEREAS, the Revenue Neutral Rate for the City of Nickerson was calculated as 70.086 mills by the Reno County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Nickerson 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 Nickerson, 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 NICKERSON:

The City of Nickerson shall levy a property tax rate exceeding the Revenue Neutral Rate of 73.659 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.

Peggy L. Ruebke

Peggy Ruebke
Mayor

Attested:

April Beshears
City Clerk

Roll Call Vote

Municipality Name: City of Nickerson
Hearing to Adopt 2025 Budget
Date: September 16, 2024

Commission Members	Yes	No	Absent
Brad Berridge	X		
Angela Richard 2nd	X		
Jon Rohling			X
Thomas Burris	X		
John Murphy	X		
Clinton Willhaus Motion	X		

Total	5	Ø	1

Verdict: Passed

Attested: _____

Roll Call Vote

Municipality Name: City of Nickerson
Hearing to Exceed the Revenue Neutral Rate Resolution 2024-02
Date: September 16, 2024

Commission Members	Yes	No	Absent
Brad Berridge	X		
Angela Richard Motion	X		
Jon Rohling			X
Thomas Burris	X		
John Murphy	X		
Clinton Willhaus 2nd	X		

Total	5	Ø	1

Verdict: Passed

Attested: _____

FILED
SEP 17 2024
Donna Patton
COUNTY CLERK

City of Nickerson

9/17/24
VG

County and Cities

Y

Certificate Page (signed by governing body)	✓
Allocation ofMV, RV, 16/20M, commercial and watercraft tax estimates	✓
Schedule of Transfers	✓
Statement of Indebtedness	✓
Statement of Lease Purchase	✓
Library Grant Page (if applicable)	✓
All Applicable Fund Pages	✓
Published Notice of Budget Hearing	✓
Proof of Publication	✓
Published Notice of RNR Hearing (if applicable)	✓
Neighborhood Revitalization (if applicable)	N/A
TIF (if applicable)	N/A
Resolution to exceed RNR approved by governing body (if applicable)	✓
Certified Roll Call Vote on resolution to exceed RNR (if applicable)	✓