Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Prairie View **HEREBY NOTIFIES THE** PHILLIPS **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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ in _____, 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, 2024.

WITNESS my hand and official seal on 7-16, 2024

(Seal)

Gloria Dillon

Clerk or Officer of Governing Body

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.

2025

CERTIFICATE

To the Clerk of Phillips County, State of Kansas
We, the undersigned, officers of
City of Prairie View
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.

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Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	92,041	23,793	
Debt Service	10-113	8			
Library	12-1220	8	3,750	3,250	
Special Highway		9	17,005		
Sewer Maintenance		9	53,253		
Water		10	127,388		
Solid Waste		10	22,936		
Non-Budgeted Funds		11			
Totals		xxxxxx	316,373	27,043	
Budget Hearing Notice		11			County Clerk's Use Only
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RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	53.820
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Goheen & Slavik CPAs, LLC

Address:
901 Morgan Ave
Downs, KS 67437
Email:
aslavik@gscpallc.com

Date Attested: _____ 2024

County Clerk

Governing Body

City of Prairie View

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	24,373	3,992	81	233	260	0
Debt Service						
Library	2,670	437	9	25	28	0
TOTAL	27,043	4,429	90	258	288	0

County Treas Motor Vehicle Estimate 4,429

County Treas Recreational Vehicle Estimate 90

County Treas 16/20M Vehicle Estimate 258

County Treas Commercial Vehicle Tax Estimate 288

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.16378

Recreational Vehicle Factor 0.00333

16/20 Vehicle Factor 0.00954

Commercial Vehicle Factor 0.01065

Watercraft Factor 0.00000

City of Prairie View 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
Sewer Fund	General Fund			13,500	K.S.A 12-825d
Water Fund	General Fund			15,000	K.S.A 12-825d
	Totals	0	0	28,500	
	Adjustments*				
	Adjusted Totals	0	0	28,500	

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

City of Prairie View

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:											
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 Prairie View

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
				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 Prairie View
Phillips 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	$2,670	$3,250
Delinquent Tax	$0	$0
Motor Vehicle Tax	$609	$437
Recreational Vehicle Tax	$19	$9
16/20M Vehicle Tax	$29	$25
	$0	$0
TOTAL TAXES	$3,327	$3,721
Difference in Total Taxes:	$394	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$475,816	$502,457
Did Assessed Valuation Decrease?	No	
Levy Rate	5.609	6.468
Difference in Levy Rate:	0.859	
Qualify for grant: Qualify		

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

City of Prairie View 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	56,465	47,208	25,264
Receipts:			
Ad Valorem Tax	24,845	24,373	xxxxxxxxxxxxxxxx
Delinquent Tax	815		
Motor Vehicle Tax	5,548	5,760	3,992
Recreational Vehicle Tax	512	177	81
16/20M Vehicle Tax		279	233
Commercial Vehicle Tax	36	523	260
Watercraft Tax		7	0
Gross Earning (Intangible) Tax	120	237	518
Donations	6,725	5,000	5,000
Franchise Fees	2,800	2,800	2,800
Rent	622		
Community Foundation-Grant			
Reimbursement	544		
Transfer from Sewer Fund			13,500
Transfer from Water Fund			15,000
Transfer from Streets			
Dividend	1,368	1,300	1,300
Interest on Idle Funds	290	300	300
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**44,225**	**40,756**	**42,984**
Resources Available:	**100,690**	**87,964**	**68,248**
Expenditures:			
Electricity	8,157	9,000	10,000
Telephone	1,565	1,650	1,750
Salaries & Wages	11,012	11,500	12,000
Insurance	9,253	9,500	10,000
Legal & Professional	665	750	800
Advertising	54	250	300
Office Supplies	328	350	350
Postage	446	600	650
Fuel & Oil	5,075	6,000	10,000
Repairs & Maintenance	5,949	2,000	5,000
Dues & Fees		300	350
Commodities	5,629	6,000	9,500
Contractual Service	5,349	5,800	8,000
Capital Outlay		9,000	23,341
Transfer to Cemetary Fund			
Transfer to Fire Fund			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**53,482**	**62,700**	**92,041**
Unencumbered Cash Balance Dec 31	47,208	25,264	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	102,105	98,572	92,041
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	92,041
		Tax Required	23,793
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**23,793**

CPA Summary

City of Prairie View

2025

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	1
Receipts:			
Ad Valorem Tax	2,568	2,670	xxxxxxxxxxxxxxxxx
Delinquent Tax	79		
Motor Vehicle Tax	528	609	437
Recreational Vehicle Tax	14	19	9
16/20M Vehicle Tax		29	25
Commercial Vehicle Tax	40	55	28
Watercraft Tax		1	0
Gross Earning (Intangible) Tax	4		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**3,233**	**3,383**	**499**
Resources Available:	**3,233**	**3,383**	**500**
Expenditures:			
Appropriations to Library Board	3,233	3,382	3,750
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,233**	**3,382**	**3,750**
Unencumbered Cash Balance Dec 31	0	1	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	3,200	3,400	3,750
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,750
		Tax Required	3,250
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	3,250

CPA Summary- All tax receipts are passed through to Library Board. 2023 calculated tax ended up being more than budget calculations, therefore 100% distributions exceeded Budget Authority Amount by $33.

City of Prairie View 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	22,320	25,065	13,785
Receipts:			
State of Kansas Gas Tax	2,745	3,220	3,220
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,745**	**3,220**	**3,220**
Resources Available:	**25,065**	**28,285**	**17,005**
Expenditures:			
Street Repair and Maint		7,000	7,000
Contractual Services		7,500	10,005
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**14,500**	**17,005**
Unencumbered Cash Balance Dec 31	25,065	13,785	0
2023/2024/2025 Budget Authority Amount	16,078	18,780	17,005

Adopted Budget **Sewer Maintenance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	41,045	60,453	40,253
Receipts:			
Charges to Customers	11,798	12,500	13,000
Grant	13,500		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**25,298**	**12,500**	**13,000**
Resources Available:	**66,343**	**72,953**	**53,253**
Expenditures:			
Electric	1,274	1,500	1,500
Insurance	779	1,000	1,000
Contractual Services	3,652	18,500	5,000
License & Fees	185	200	500
Fuel & Oil		2,000	5,000
Commodities		2,000	5,000
Capital Outlay (net Grants)		7,500	21,753
Transfer to General Fund			13,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,890**	**32,700**	**53,253**
Unencumbered Cash Balance Dec 31	60,453	40,253	0
2023/2024/2025 Budget Authority Amount	54,893	49,345	53,253

CPA Summary

City of Prairie View 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	89,481	101,388	89,388
Receipts:			
Charges to Customers	36,915	37,500	38,000
Water Protection Fees			
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**36,915**	**37,500**	**38,000**
Resources Available:	**126,396**	**138,888**	**127,388**
Expenditures:			
Contractual Services	3,878	5,000	8,000
Commodities	542	9,000	10,000
Salaries & Wages	9,584	10,000	12,000
License & Fees	894	2,000	2,500
Insurance	744	1,000	1,500
Electric	4,620	6,000	7,000
Fuel & Oil	4,653	6,500	8,500
Capital Outlay (net grants)		10,000	62,888
Transfer to General Fund			15,000
Miscellaneous	93		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,008**	**49,500**	**127,388**
Unencumbered Cash Balance Dec 31	101,388	89,388	0
2023/2024/2025 Budget Authority Amoun	113,365	128,980	127,388

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	11,121	11,436	10,936
Receipts:			
Charges to Customers	10,853	11,500	12,000
Interest on Idle Funds			
Miscellaneous	190		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,043**	**11,500**	**12,000**
Resources Available:	**22,164**	**22,936**	**22,936**
Expenditures:			
Contractual Services	10,728	11,500	13,000
Commodities		500	9,936
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**10,728**	**12,000**	**22,936**
Unencumbered Cash Balance Dec 31	11,436	10,936	0
2023/2024/2025 Budget Authority Amoun	22,717	22,621	22,936

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Prairie View
will meet on August 12, 2024 at 8:00pm at Prairie View Community Center 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 Prairie View Community Center 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	53,482	56.287	62,700	51.224	92,041	23,793	47.352
Debt Service							
Library	3,233	5.954	3,382	5.609	3,750	3,250	6.468
Special Highway			14,500		17,005		
Sewer Maintenance	5,890		32,700		53,253		
Water	25,008		49,500		127,388		
Solid Waste	10,728		12,000		22,936		
Non-Budgeted Funds							
Totals	98,341	62.241	174,782	56.833	316,373	27,043	53.820
						*Revenue Neutral Rate***	*53.820*
Less: Transfers	0		0		28,500		
Net Expenditure	98,341		174,782		287,873		
Total Tax Levied	27,042		27,043		xxxxxxxxxxxxxxxxx		
Assessed Valuation	434,469		475,816		502,457		

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*

Gloria DeWitt
City Official Title: City Clerk