



Governing Body, City of Garden Plain
City Building, 507 N Main St
September 4, 2024 At 6:00 PM

PUBLIC HEARING

1. Call to order:
2. Public Comments on the 2024 intent to exceed Revenue Neutral Rate:
3. Close the Public Comments:
4. Resolution 233 - Intent to exceed Revenue Neutral Rate:
5. Public Comments on the 2024 proposed budget:
6. Close Public Comments:
7. Governing Body comments on the 2024 proposed budget:
8. Adjourn

RESOLUTION 233

A RESOLUTION OF THE CITY OF GARDEN PLAIN, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE.

WHEREAS, the Revenue Neutral Rate for the City of Garden Plain was calculated as 53.258 mills by the Sedgwick County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 4, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing body of the City of Garden Plain, 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 GARDEN PLAIN:

The City of Garden Plain shall levy a property tax rate exceeding the Revenue Neutral Rate of 53.258 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 4th day of September 2024 and **SIGNED** by the Mayor.

Kevin Hammond, Mayor

ATTEST:

Kimberly McCormick, City Clerk

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	452,017	49,083	732	261	1,976	740
Debt Service	63,879	6,936	103	37	279	105
Library	37,381	4,059	61	22	163	61
TOTAL	553,277	60,078	896	320	2,418	906

County Treas Motor Vehicle Estimate 60,078
 County Treas Recreational Vehicle Estimate 896
 County Treas 16/20M Vehicle Estimate 320
 County Treas Commercial Vehicle Tax Estimate 2,418
 County Treas Watercraft Tax Estimate 906

Motor Vehicle Factor 0.10859
 Recreational Vehicle Factor 0.00162
 16/20M Vehicle Factor 0.00058
 Commercial Vehicle Factor 0.00437
 Watercraft Factor 0.00164

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
Solid Waste General Fund	General Fund	12,000	5,000	5,000	12-825d
	CIP	164,000			12-1,118
Totals		176,000	5,000	5,000	
Adjustments					
Adjusted Totals		176,000	5,000	5,000	

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

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:											
2019 Improvements	8/22/2019	10/1/2028	2.00	695,000	475,000	4/1	10/1	8,550	75,000	6,300	80,000
2021 Refunding	1/28/2021	10/1/2031	1.20	1,115,000	900,000	4/1	10/1	16,505	95,000	13,655	100,000
Total G.O. Bonds					1,375,000			25,055	170,000	19,955	180,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
2022 Temp Notes	2/18/2022	9/1/2025	1.25	470,000	470,000	4/1, 10/1	10/1	5,875		5,875	
2023 Temp Notes	4/12/2023	10/1/2026	3.10	1,305,000	1,305,000	4/1, 10/1	10/1	40,455		40,455	
Total Other					1,775,000			46,330	0	46,330	0
Total Indebtedness					3,150,000			71,385	170,000	66,285	180,000

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 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 Garden Plain
Sedgwick County

As provided in KSA 79-2553 *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 <u>2024</u>	Proposed Year <u>2025</u>
Ad Valorem	\$37,381	\$51,982
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$3,550	\$4,059
Recreational Vehicle Tax	\$91	\$61
16/20M Vehicle Tax	\$24	\$22
TOTAL TAXES	<u>\$41,046</u>	<u>\$56,124</u>
Difference in Total Taxes:	\$15,078	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$9,348,915	\$10,388,649
Did Assessed Valuation Decrease?	No	
Levy Rate	3.998	5.004
Difference in Levy Rate:	1.006	
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

Resources Available:	1,146,237	1,073,505	639,608
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	0	0	0
Salaries & Wages	122,413	195,375	228,942
Contractual Services	166,503	133,247	87,100
Equipment	1,025	1,000	1,000
Supplies	14,174	19,109	17,500
Utilities	5,484	6,000	6,000
Professional Development	6,091	12,000	15,000
Misc operaton exp	19,246	35,075	35,075
Capital Outlay	113,100	132,413	120,294
Vehicle Expense	1,851	2,000	2,000
Payroll Expenses & Health Ins	55,046	85,679	99,129
community Services	2,400	2,400	2,400
Transfer to CIP	164,000	0	
General Fund - Park	14,820	26,527	27,506
General Fund - Police	259,306	264,531	378,570
General Fund - Street Lights	13,633	17,500	18,000
General Fund - Law & Fire	38,973	40,649	41,984
Cash Reserve (2025 column)			100,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	998,065	973,505	1,180,500
Unencumbered Cash Balance Dec 31	148,172	100,000	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	998,444	1,393,587	1,180,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,180,500
Tax Required			540,892
Delinquent Comp Rate: 0.0%			0
Amount of 2024 Ad Valorem Tax			540,892

CPA Summary

City of Garden Plain

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Debt Service			
Unencumbered Cash Balance Jan 1	110,958	135,936	131,347
Receipts:			
Ad Valorem Tax	71,862	63,879	xxxxxxxxxxxxxxxx
Delinquent Tax	1,008		
Motor Vehicle Tax	16,782	7,601	6,936
Recreational Vehicle Tax	246	195	103
16/20M Vehicle Tax	96	51	37
Commercial Vehicle Tax	679	425	279
Watercraft Tax	191	120	105
Special Assessments	54,269	38,195	37,620
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	145,133	110,466	45,080
Resources Available:	256,091	246,402	176,427
Expenditures:			
Principal	90,000	90,000	100,000
Interest	30,155	25,055	19,955
Cash Reserve (2025 column)			119,955
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	120,155	115,055	239,910
Unencumbered Cash Balance Dec 31	135,936	131,347	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	240,312	230,110	239,910
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			239,910
Tax Required			63,483
Delinquent Comp Rate:	0.0%		0
Amount of 2024 Ad Valorem Tax			63,483

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Library			
Unencumbered Cash Balance Jan 1	5,755	7,743	1,058
Receipts:			
Ad Valorem Tax	33,565	37,381	xxxxxxxxxxxxxxxx
Delinquent Tax	246		
Motor Vehicle Tax	4,075	3,550	4,059
Recreational Vehicle Tax	59	91	61
16/20M Vehicle Tax	28	24	22
Commercial Vehicle Tax	165	198	163
Watercraft Tax	47	56	61
Payroll reimbursement	265		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	60		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	38,510	41,300	4,366
Resources Available:	44,265	49,043	5,424
Expenditures:			
To GP Library	20,000	22,864	21,889
Library Salary	11,873	20,600	30,000
Payroll Costs	908	1,530	2,295
Reimbursed expenses	3,741	2,991	3,222
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	36,522	47,985	57,406
Unencumbered Cash Balance Dec 31	7,743	1,058	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	38,907	47,985	57,406
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			57,406
Tax Required			51,982
Delinquent Comp Rate:	0.0%		0
Amount of 2024 Ad Valorem Tax			51,982

CPA Summary

City of Garden Plain

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Special Highway			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
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

0

Adopted Budget

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
ARPA			
Unencumbered Cash Balance Jan 1	80,328	0	0
Receipts:			
Income			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	80,328	0	0
Expenditures:			
Capital Outlay	80,328		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	80,328	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	88,722	80,328	0

CPA Summary

City of Garden Plain

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Law Enforcement Trng	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	2,258	2,426	2,576
Receipts:			
Court Costs	207	150	150
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	207	150	150
Resources Available:	2,465	2,576	2,726
Expenditures:			
Officer Training	39		2,726
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	39	0	2,726
Unencumbered Cash Balance Dec 31	2,426	2,576	0
2023/2024/2025 Budget Authority Amount	3,088	2,458	2,726

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Streets	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	25,908	42,764	26,693
Receipts:			
County Gas Tax	11,222	10,860	10,850
State Gas Tax	25,476	24,620	24,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	36,698	35,480	35,450
Resources Available:	62,606	78,244	62,143
Expenditures:			
Contractual Services	0		
Equipment & Supplies	650	1,650	
Street Repair	19,192	49,901	62,143
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	19,842	51,551	62,143
Unencumbered Cash Balance Dec 31	42,764	26,693	0
2023/2024/2025 Budget Authority Amount	61,635	57,526	62,143

CPA Summary

--

City of Garden Plain

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	12,802	21,288	26,834
Receipts:			
State Local Alcohol Liq	8,486	6,146	9,834
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	8,486	6,146	9,834
Resources Available:	21,288	27,434	36,668
Expenditures:			
Capital Outlay	0		36,668
Supplies and parts		600	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	600	36,668
Unencumbered Cash Balance Dec 31	21,288	26,834	0
2023/2024/2025 Budget Authority Amount	16,196	25,015	36,668

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Capital Improvement	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	0	164,000	164,000
Receipts:			
Transfer from General Fund	164,000	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	164,000	0	0
Resources Available:	164,000	164,000	164,000
Expenditures:			
Construction Costs	0		
Interest Expense			
Capital Outlay			164,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	164,000
Unencumbered Cash Balance Dec 31	164,000	164,000	0
2023/2024/2025 Budget Authority Amount	0	376,800	164,000

CPA Summary

--

City of Garden Plain

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Land Bank	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	90,402	90,402	80,402
Receipts:			
Sale of Land			500,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	500,000
Resources Available:	90,402	90,402	580,402
Expenditures:			
Repay of Lost Special Assess			
Purchase of property		10,000	
Capital Outlay			580,402
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	10,000	580,402
Unencumbered Cash Balance Dec 31	90,402	80,402	0
2023/2024/2025 Budget Authority Amount	540,403	590,402	580,402

Adopted Budget

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Solid Waste			
Unencumbered Cash Balance Jan 1	16,723	9,962	5,162
Receipts:			
Receipts from Service	67,220	70,000	70,000
Penalties	294	200	200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	67,514	70,200	70,200
Resources Available:	84,237	80,162	75,362
Expenditures:			
Professional Services	62,275	70,000	75,362
Transfers	12,000	5,000	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	74,275	75,000	75,362
Unencumbered Cash Balance Dec 31	9,962	5,162	0
2023/2024/2025 Budget Authority Amount	82,788	81,988	75,362

CPA Summary

City of Garden Plain

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Equipment Reserve			
Unencumbered Cash Balance Jan 1	5,667	5,667	5,667
Receipts:			
Transfers			
Sale of Equipment			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	5,667	5,667	5,667
Expenditures:			
Capital Outlay			5,667
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	5,667
Unencumbered Cash Balance Dec 31	5,667	5,667	0
2023/2024/2025 Budget Authority Amount	25,567	5,667	5,667

Adopted Budget

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
KS Fights Addiction			
Unencumbered Cash Balance Jan 1	224	2,770	4,770
Receipts:			
From State	2,546	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,546	2,000	2,000
Resources Available:	2,770	4,770	6,770
Expenditures:			
Professional Services			770
Supplies			6,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	6,770
Unencumbered Cash Balance Dec 31	2,770	4,770	0
2023/2024/2025 Budget Authority Amount	0	4,338	6,770

CPA Summary

--

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	103,962	141,330	49,616
Receipts:			
Sales Charges	281,124	280,000	280,000
Hook On Charges	32,500	5,000	5,000
Penalties	1,068	750	750
Local Sales Tax			52,500
Interest on Idle Funds			
Miscellaneous	15,828		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	330,520	285,750	338,250
Resources Available:	434,482	427,080	387,866
Expenditures:			
Personnel/Contractual Services	74,044	127,950	162,149
Supplies and Equipment	87,170	89,300	74,150
Loan Payments	80,000	80,000	69,029
Utilities	21,554	27,545	27,885
Professional Development	533	2,250	1,000
Payroll Expenses	19,713	36,434	44,653
Rent	1,800	1,800	
Capital Outlay			
Vehicle Expense	7,592	9,000	9,000
Cash Reserve (2025 column)			
Miscellaneous	746	3,185	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	293,152	377,464	387,866
Unencumbered Cash Balance Dec 31	141,330	49,616	0
2023/2024/2025 Budget Authority Amount	442,242	378,350	387,866

CPA Summary

2025

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2023 is reported)

City of Garden Plain

Non-Budgeted Funds-A

(1) Fund Name:	(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Total
Cash Balance Jan 1	0	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	0
Receipts:								
Sales Tax	352,798							
Total Receipts	352,798	Total Receipts	0	Total Receipts	0	Total Receipts	0	352,798
Resources Available:	352,798	Resources Available:	0	Resources Available:	0	Resources Available:	0	352,798
Expenditures:								
Capital Outlay	49,499							
Total Expenditures	49,499	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	49,499
Cash Balance Dec 31	303,299	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	303,299

****Note:** These two block figures should agree.

CPA Summary

