State of Kansas

2024

# CERTIFICATE

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
**City of Goessel**
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) |
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| Allocation of MVT, RVT, and 16/20M Vehicle Tax | | 2 | | | Exceeding |
| 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 | 838,579 | 119,774 | ✓ 47.244 ✓ |
| Library | 12-1220 | 8 | 28,653 | 25,340 | ✓ 9.995 ✓ |
| Special Highway | | 9 | 42,232 | | |
| Water Utility Fund | | 9 | 530,080 | | |
| Sewer Utility Fund | | 10 | 347,707 | | |
| Trash Fund | | 10 | 64,755 | | |
| Capital Improvement Fund | | 11 | | | |
| Capital Improvement Streets | | 11 | | | |
| Equipment Reserve Fund | | 11 | | | |
| Equipment Reserve Park | | 11 | | | |
| Sewer Reserve Fund | | 11 | | | |
| Water Reserve Fund | | 12 | | | |
| Harvest Project Fund | | 12 | | | |
| Sewer Project Fund | | 12 | | | |
| **Totals** | | xxxxxx | 1,852,007 | 145,114 | ✓ 57.239 ✓ |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 13 | | | 2,535,201 ✓ |
| RNR Hearing Notice | | | | | Nov 1, 2023 Total Assessed Valuation |
| Neighborhood Revitalization | | | | | |

Revenue Neutral Rate: 57.266 ✓

Assisted by:
Jennifer Bliss, CMC
City Clerk
Address:
101 S. Cedar, PO Box 347
Goessel, KS 67053-0347
Email:
goescity@mtelco.net

Attest: Oct 5, 2023

County Clerk ✓

Governing Body

**CPA Summary**

City of Goessel

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 | 121,540 | 18,160 | 434 | 32 | 702 | 59 |
| Debt Service | | | | | | |
| Library | 23,575 | 3,523 | 84 | 6 | 136 | 12 |
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| | | | | | | |
| TOTAL | 145,115 | 21,683 | 518 | 38 | 838 | 71 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas Motor Vehicle Estimate | 21,683 | | | | |
| County Treas Recreational Vehicle Estimate | | 518 | | | |
| County Treas 16/20M Vehicle Estimate | | | 38 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 838 | |
| County Treas Watercraft Tax Estimate | | | | | 71 |

| | | | | | |
|---|---|---|---|---|---|
| Motor Vehicle Factor | 0.14942 | | | | |
| Recreational Vehicle Factor | | 0.00357 | | | |
| 16/20M Vehicle Factor | | | 0.00026 | | |
| Commercial Vehicle Factor | | | | 0.00577 | |
| Watercraft Factor | | | | | 0.00049 |

City of Goessel 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 Fund | Capital Improvement Fund | 8,000 | 8,000 | 8,000 | KSA 12-1, 118 |
| General Fund | Cap. Improvement Streets | 10,000 | 10,000 | 10,000 | KSA 12-1, 118 |
| General Fund | Equipment Reserve Fund | 10,000 | 10,000 | 10,000 | KSA 12-1, 117 |
| General Fund | Equip. Reserve Park | 4,000 | 4,000 | 4,000 | KSA 12-1, 117 |
| Water Utility Fund | Water Reserve | 5,000 | 5,000 | 5,000 | KSA 12-825d |
| Sewer Utility Fund | Sewer Reserve | 5,000 | 5,000 | 5,000 | KSA 12-631o |
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| | | | | | |
| | **Totals** | 42,000 | 42,000 | 42,000 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 42,000 | 42,000 | 42,000 | |

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

City of Goessel

2024

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2023 | Date Due | | Amount Due 2023 | | Amount Due 2024 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| Sewer Rehabilitation Project | 6/26/2020 | 6/26/2060 | 1.38 | 1,484,000 | 1,427,458 | 6/26 | 6/26 | 19,628 | 28,855 | 19,283 | 29,200 |
| Refinance Bonds | 11/1/2017 | 9/1/2027 | 2.25 | 480,000 | 190,000 | 9/1 | 9/1 | 4,088 | 50,000 | 2,963 | 40,000 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **1,617,458** | | | **23,715** | **78,855** | **22,246** | **69,200** |
| Revenue Bonds: | | | | | | | | | | | |
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| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
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| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **1,617,458** | | | **23,715** | **78,855** | **22,246** | **69,200** |

City of Goessel 2024

## 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 |
|---|---|---|---|---|---|---|---|
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| 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: 2024**

Library found in: City of Goessel
Marion 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 2023 | Proposed Year 2024 |
|---|---|---|
| Ad Valorem Tax | $23,575 | $25,340 |
| Delinquent Tax | $500 | $0 |
| Motor Vehicle Tax | $3,569 | $3,523 |
| Recreational Vehicle Tax | $83 | $84 |
| 16/20M Vehicle Tax | $7 | $6 |
| LAVTR | $0 | $0 |
| | $0 | $0 |
| TOTAL TAXES | $27,734 | $28,953 |
| Difference in Total Taxes: | $1,219 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $2,358,273 | $2,534,030 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 9.996 | 10.000 |
| Difference in Levy Rate: | 0.004 | |
| 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 the State Library.

City of Goessel 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 | 607,453 | 636,432 | 623,322 |
| Receipts: | | | |
| Ad Valorem Tax | 119,857 | 121,540 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 3,844 | 2,000 | |
| Motor Vehicle Tax | 19,186 | 20,427 | 18,160 |
| Recreational Vehicle Tax | 395 | 476 | 434 |
| 16/20M Vehicle Tax | 53 | 42 | 32 |
| Commercial Vehicle Tax | 791 | 600 | 702 |
| Watercraft Tax | 61 | 90 | 59 |
| Gross Earning (Intangible) Tax | 338 | 305 | 204 |
| LAVTR | 0 | | 0 |
| City and County Revenue Sharing | 0 | | 0 |
| Mineral Production Tax | | | |
| Local Alcoholic Liquor | | | |
| Sales & Use Taxes | 50,184 | 34,000 | 34,000 |
| Franchise Taxes | 40,471 | 38,000 | 38,000 |
| Licenses & Permits | 615 | 2,500 | 1,000 |
| Fines & Forfeitures | 960 | 300 | 1,000 |
| Other General Revenues | 161 | 1,000 | 1,000 |
| Sales & Service | 2,204 | 2,000 | 2,000 |
| Reimbursed Expenses | 653 | 400 | 1,000 |
| Grants/ARPA | 38,229 | 1,000 | 0 |
| Gifts & Donations | 0 | 10 | 10 |
| Interest on Idle Funds | 4,091 | 3,000 | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **282,092** | **227,690** | **97,601** |
| **Resources Available:** | **889,545** | **864,122** | **720,923** |

City of Goessel

**FUND PAGE - GENERAL**

| Adopted Budget General | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| **Resources Available:** | 889,545 | 864,122 | 720,923 |
| Expenditures: | | | |
| General Government | 180,119 | 176,700 | 718,079 |
| Municipal Court | 1,093 | 3,600 | 3,500 |
| Police | 5,715 | 12,200 | 47,000 |
| Streets | 969 | 4,500 | 11,000 |
| Street Lights | 9,745 | 8,100 | 10,000 |
| Parks and Recreation | 1,871 | 1,700 | 15,000 |
| Capital Improvements | 21,601 | 2,000 | 2,000 |
| Transfers Out | 32,000 | 32,000 | 32,000 |
| Sub-Total detail page | 253,113 | 240,800 | 838,579 |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **253,113** | **240,800** | **838,579** |
| Unencumbered Cash Balance Dec 31 | 636,432 | 623,322 | xxxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 656,683 | 842,511 | 838,579 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 838,579 |
| | | Tax Required | 117,656 |
| | Delinquent Comp Rate: | 1.8% | 2,118 |
| | | Amount of 2023 Ad Valorem Tax | 119,774 |

| CPA Summary |
|---|
| |

City of Goessel 2024

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Expenditures: | | | |
| General Government | | | |
| Personal Services | 79,779 | 65,000 | 60,000 |
| Contractual Servies | 51,815 | 70,000 | 70,000 |
| Accounting & Auditing | 2,700 | 2,500 | 7,000 |
| Materials & Supplies | 9,391 | 8,000 | 20,000 |
| Capital Outlay | 2,822 | 10,000 | 497,971 |
| System Improvements | 27,130 | 20,000 | 61,208 |
| Other | 6,562 | 500 | 500 |
| Neighborhood Revitalize | 0 | 500 | 1,000 |
| Refunds | (99) | 100 | 200 |
| Remittances | 18 | 100 | 200 |
| Total | **180,119** | **176,700** | **718,079** |
| Municipal Court | | | |
| Contractual Services | 1,072 | 3,400 | 2,000 |
| Materials & Supplies | 0 | 100 | 1,000 |
| Remittances | 21 | 100 | 500 |
| Total | **1,093** | **3,600** | **3,500** |
| Police | | | |
| Personal Services | 3,576 | 6,000 | 40,000 |
| Contractual Services | 252 | 4,200 | 1,000 |
| Materials & Supplies | 1,847 | 1,000 | 5,000 |
| Capital Outlay | 0 | 1,000 | 1,000 |
| Refunds | 41 | 0 | |
| Total | **5,715** | **12,200** | **47,000** |
| Streets | | | |
| Personal Services | 969 | 1,000 | 1,000 |
| Materials & Supplies | 0 | 3,500 | 10,000 |
| Total | **969** | **4,500** | **11,000** |
| Street Lights | | | |
| Contractual Services | 9,745 | 8,100 | 10,000 |
| Total | **9,745** | **8,100** | **10,000** |
| Parks and Recreation | | | |
| Personal Services | 1,050 | 1,000 | 1,000 |
| Contractual Services | 795 | 400 | 5,000 |
| Materials & Supplies | 27 | 300 | 5,000 |
| Capital Outlay | 0 | 0 | 4,000 |
| Total | **1,871** | **1,700** | **15,000** |
| Capital Improvements | | | |
| Contractual Services | 21,601 | 1,000 | 1,000 |
| Land and Improvments | 0 | 1,000 | 1,000 |
| Total | **21,601** | **2,000** | **2,000** |
| Transfers Out | | | |
| Transfer to Capital Improvement | 8,000 | 8,000 | 8,000 |
| Transfer to Capital Equipment | 10,000 | 10,000 | 10,000 |
| Transfer to Capital Streets | 10,000 | 10,000 | 10,000 |
| Transfer to Equipment Park | 4,000 | 4,000 | 4,000 |
| Total | **32,000** | **32,000** | **32,000** |
| | | | |
| Page Total | **253,113** | **240,800** | **838,579** |

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

| Adopted Budget<br>Library | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 115 | 115 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 20,656 | 23,575 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 662 | 500 | |
| Motor Vehicle Tax | 3,298 | 3,569 | 3,523 |
| Recreational Vehicle Tax | 68 | 83 | 84 |
| 16/20M Vehicle Tax | 9 | 7 | 6 |
| Commercial Vehicle Tax | 136 | 158 | 136 |
| Watercraft Tax | 10 | 20 | 12 |
| N/R Expense | 0 | -150 | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **24,839** | **27,762** | **3,761** |
| **Resources Available:** | **24,954** | **27,877** | **3,761** |
| Expenditures: | | | |
| Library | | | |
| Appropriations | 24,839 | 27,877 | 28,653 |
| | | | |
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| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **24,839** | **27,877** | **28,653** |
| Unencumbered Cash Balance Dec 31 | 115 | 0 | xxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 25,668 | 27,902 | 28,653 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 28,653 |
| | | Tax Required | 24,892 |
| | Delinquent Comp Rate: | 1.8% | 448 |
| | | Amount of 2023 Ad Valorem Tax | 25,340 |

| CPA Summary |
|---|
| |

City of Goessel 2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Highway** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 26,372 | 35,512 | 28,672 |
| Receipts: | | | |
| State of Kansas Gas Tax | 14,176 | 13,660 | 13,560 |
| County Transfers Gas | | 0 | 0 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **14,176** | **13,660** | **13,560** |
| **Resources Available:** | **40,549** | **49,172** | **42,232** |
| Expenditures: | | | |
| Streets | | | |
| Contractual Services | 1,463 | 500 | 1,000 |
| Materials & Supplies | 3,574 | 20,000 | 41,232 |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **5,037** | **20,500** | **42,232** |
| Unencumbered Cash Balance Dec 31 | 35,512 | 28,672 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 31,796 | 49,182 | 42,232 |
| | | | **See Tab E** |

| Adopted Budget<br>**Water Utility Fund** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 303,482 | 349,738 | 393,787 |
| Receipts: | | | |
| Special Assessments | 6,984 | 15,593 | 15,593 |
| Reimbursed Expenses | 320 | 0 | 0 |
| Utility Service Charges | 140,459 | 120,000 | 120,000 |
| Utility Hookup Fees | 855 | 500 | 500 |
| Utility Reconnection Fee | 300 | 300 | 200 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **148,919** | **136,393** | **136,293** |
| **Resources Available:** | **452,401** | **486,131** | **530,080** |
| Expenditures: | | | |
| Water | | | |
| Personal Services | 44,041 | 45,000 | 75,000 |
| Contractual Services | 12,739 | 10,000 | 30,000 |
| Materials & Supplies | 6,990 | 4,000 | 25,000 |
| Capital Outlay | 0 | 1,000 | 373,299 |
| Remittances | 1,174 | 300 | 300 |
| Transfers Out | | | |
| Transfer to Water Reserve | 5,000 | 5,000 | 5,000 |
| Debt Service | | | |
| GO Bond Principal | 30,000 | 25,000 | 20,000 |
| GO Bond Interest | 2,719 | 2,044 | 1,481 |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **102,663** | **92,344** | **530,080** |
| Unencumbered Cash Balance Dec 31 | 349,738 | 393,787 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 354,689 | 474,862 | 530,080 |
| | | | **See Tab E** |

**CPA Summary**

City of Goessel 2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Sewer Utility Fund** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 201,519 | 208,798 | 206,864 |
| Receipts: | | | |
| Special Assessments | 6,984 | 15,593 | 15,593 |
| Utilty Service Charges | 136,413 | 125,000 | 125,000 |
| Other Utility Charges | 250 | 0 | 250 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **143,647** | **140,593** | **140,843** |
| **Resources Available:** | **345,167** | **349,391** | **347,707** |
| Expenditures: | | | |
| Sewer | | | |
| Personal Services | 43,958 | 45,000 | 75,000 |
| Contractual Services | 5,283 | 15,000 | 15,000 |
| Materials & Supplies | 925 | 1,000 | 5,000 |
| Capital Outlay | 0 | 1,000 | 177,743 |
| Transfers Out | | | |
| Transfer to Sewer Reserve | 5,000 | 5,000 | 5,000 |
| Debt Service | | | |
| GO Bond Principal | 30,000 | 25,000 | 20,000 |
| GO Bond Interest | 2,719 | 2,044 | 1,481 |
| Loan Principal | 28,464 | 28,855 | 29,200 |
| Loan Interest | 20,019 | 19,628 | 19,283 |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **136,368** | **142,527** | **347,707** |
| Unencumbered Cash Balance Dec 31 | 208,798 | 206,864 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 311,867 | 347,515 | 347,707 |

See Tab E

Adopted Budget

| **Trash Fund** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 23,603 | 30,755 | 34,755 |
| Receipts: | | | |
| Utility Service Charges | 31,140 | 30,000 | 30,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **31,140** | **30,000** | **30,000** |
| **Resources Available:** | **54,743** | **60,755** | **64,755** |
| Expenditures: | | | |
| Trash | | | |
| Contracutal Services | 0 | 1,000 | 1,000 |
| Trash Hauling Services | 23,987 | 25,000 | 63,755 |
| | | | |
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| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **23,987** | **26,000** | **64,755** |
| Unencumbered Cash Balance Dec 31 | 30,755 | 34,755 | 0 |
| 2022/2023/2024 Budget Authority Amount: | 48,654 | 54,603 | 64,755 |

**CPA Summary**

0

# NON-BUDGETED FUNDS (A)

*(Only the actual budget year for 2022 is reported)*

2024

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Capital Improvement Fun** | | **Capital Improvement Stre** | | **Equipment Reserve Fund** | | **Equipment Reserve Park** | | **Sewer Reserve Fund** | | |
| nencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| ash Balance Jan 1 | 37,389 | Cash Balance Jan 1 | 110,000 | Cash Balance Jan 1 | 48,056 | Cash Balance Jan 1 | 36,302 | Cash Balance Jan 1 | 21,000 | 252,746 |
| eceipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| ransfer From General | 8,000 | Transfer From General | 10,000 | Transfer From General | 10,000 | Transfer From General | 4,000 | Transfer From Sewer | 5,000 | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| otal Receipts | 8,000 | Total Receipts | 10000 | Total Receipts | 10000 | Total Receipts | 4000 | Total Receipts | 5000 | 37,000 |
| esources Available: | 45,389 | Resources Available: | 120,000 | Resources Available: | 58,056 | Resources Available: | 40,302 | Resources Available: | 26,000 | 289,746 |
| xpenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| apital Improvments | | | | Capital Equipment | | Parks & Recreation | | | | |
| Capital Outlay | 576 | | | Contractual Services | 1,127 | Contractual Services | 12 | | | |
| | | | | Materials & Supplies | 283 | Materials & Supplies | 106 | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| otal Expenditures | 576 | Total Expenditures | 0 | Total Expenditures | 1,410 | Total Expenditures | 119 | Total Expenditures | 0 | 2,104 |
| ash Balance Dec 31 | 44,813 | Cash Balance Dec 31 | 120,000 | Cash Balance Dec 31 | 56,647 | Cash Balance Dec 31 | 40,183 | Cash Balance Dec 31 | 26,000 | 287,642 ** |
| | | | | | | | | | | 287,642 ** |

**Note: These two block figures should agree.

**CPA Summary**

0

## NON-BUDGETED FUNDS (B)

*(Only the actual budget year for 2022 is reported)*

2024

Non-Budgeted Funds-B

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Water Reserve Fund** | | **Harvest Project Fund** | | **Sewer Project Fund** | | **0** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Dec 31 | 21,000 | Cash Balance Dec 31 | 13,387 | Cash Balance Dec 31 | 37,261 | Cash Balance Dec 31 | | Cash Balance Dec 31 | | 71,648 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfer From Water | 5,000 | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 5,000 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 5,000 |
| Resources Available: | 26,000 | Resources Available: | 13,387 | Resources Available: | 37,261 | Resources Available: | 0 | Resources Available: | 0 | 76,648 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | Capital Outlay | | Sewer | | | | | | |
| | | Capital Outlay | 2,000 | Accounting & Auditing | 6,040 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 2,000 | Total Expenditures | 6,040 | Total Expenditures | 0 | Total Expenditures | 0 | 8,040 |
| Cash Balance Dec 31 | 26,000 | Cash Balance Dec 31 | 11,387 | Cash Balance Dec 31 | 31,221 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 68,608 ** |
| | | | | | | | | | | 68,608 ** |

** Note: These two block figures should agree.

**CPA Summary**

2024

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Goessel
will meet on August 21, 2023 at 6.00 PM at Civic Center 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 101 S. Cedar 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 | 253,113 | 57.232 | 240,800 | 51.537 | 838,579 | 119,774 | 47.266 |
| Debt Service | | | | | | | |
| Library | 24,839 | 9.999 | 27,877 | 9.996 | 28,653 | 25,340 | 10.000 |
| Special Highway | 5,037 | | 20,500 | | 42,232 | | |
| Water Utility Fund | 102,663 | | 92,344 | | 530,080 | | |
| Sewer Utility Fund | 136,368 | | 142,527 | | 347,707 | | |
| Trash Fund | 23,987 | | 26,000 | | 64,755 | | |
| Capital Improvement Fund | 576 | | | | | | |
| Capital Improvement Streets | 0 | | | | | | |
| Equipment Reserve Fund | 1,410 | | | | | | |
| Equipment Reserve Park | 119 | | | | | | |
| Sewer Reserve Fund | 0 | | | | | | |
| Water Reserve Fund | 0 | | | | | | |
| Harvest Project Fund | 2,000 | | | | | | |
| Sewer Project Fund | 6,040 | | | | | | |
| Totals | 556,152 | 67.231 | 550,048 | 61.533 | 1,852,007 | 145,114 | 57.266 |
| | | | | | | *Revenue Neutral Rate*** | *57.266* |
| Less: Transfers | 42,000 | | 42,000 | | 42,000 | | |
| Net Expenditure | 514,152 | | 508,048 | | 1,810,007 | | |
| Total Tax Levied | 145,117 | | 145,115 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 2,158,433 | | 2,358,273 | | 2,534,030 | | |

| Outstanding Indebtedness, January 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| G.O. Bonds | 1,794,000 | 1,705,922 | 1,617,458 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 1,794,000 | 1,705,922 | 1,617,458 |

*Tax rates are expressed in mills

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

Jennifer Bliss
Official Title: City Clerk

Resolution No. 23-08

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

**WHEREAS**, the Revenue Neutral Rate for the City of Goessel was calculated as 57.266 mills by the Marion County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on August 21, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the City of Goessel, 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 GOESSEL:**

The City of Goessel may levy a property tax rate exceeding the Revenue Neutral Rate of 57.266 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 21st day of August, 2023 (month and year) and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

CITY OF GOESSEL OFFICIAL SEAL MARION COUNTY, KANSAS

Roll Call Vote

A Roll Call Vote of the City of Goessel Governing Body to Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 21st, 2023

Resolution No. 23-08

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Dean Snelling | ✓ | | |
| Amanda Voth | ✓ | | |
| Duane Adrian | ✓ | | |
| Ariel Kraus | ✓ | | |
| | | | |
| | | | |
| Total | 4 | | |

Certified:

Jennifer Bliss

RECEIVED

OCT 04 2023

MARION COUNTY CLERK
MARION KS 66861

First published Aug. 2, 2023, in the Hillsboro Star-Journal, Marion, Kansas (1t)

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of

**City of Goessel**

will meet on August 21, 2023 at 6:00 PM at Civic Center 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 101 S. Cedar and will be available at this hearing.

**BUDGET SUMMARY**

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|---|---|---|---|---|---|---|---|
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| General | 253,113 | 57.232 | 240,800 | 51.537 | 838,579 | 119,774 | 47.266 |
| Debt Service | | | | | | | |
| Library | 24,839 | 9.999 | 27,877 | 9.996 | 28,653 | 25,340 | 10.000 |
| Special Highway | 5,037 | | 20,500 | | 42,232 | | |
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| Sewer Utility Fund | 136,368 | | 142,527 | | 347,707 | | |
| Trash Fund | 23,987 | | 26,000 | | 64,755 | | |
| Capital Improvement Fund | 576 | | | | | | |
| Capital Improvement Streets | 0 | | | | | | |
| Equipment Reserve Fund | 1,410 | | | | | | |
| Equipment Reserve Park | 119 | | | | | | |
| Sewer Reserve Fund | 0 | | | | | | |
| Water Reserve Fund | 0 | | | | | | |
| Harvest Project Fund | 2,000 | | | | | | |
| Sewer Project Fund | 6,040 | | | | | | |
| Totals | 556,152 | 67.231 | 550,048 | 61.533 | 1,852,007 | 145,114 | 57.266 |
| | | | | | | *Revenue Neutral Rate*** | *57.266* |
| Less: Transfers | 42,000 | | 42,000 | | 42,000 | | |
| Net Expenditures | 514,152 | | 508,048 | | 1,810,007 | | |
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| Assessed Valuation | 2,158,433 | | 2,358,273 | | 2,534,030 | | |
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| G.O. Bonds | 1,794,000 | | 1,705,922 | | 1,617,458 | | |
| Revenue Bonds | 0 | | 0 | | 0 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 0 | | 0 | | 0 | | |
| Total | 1,794,000 | | 1,705,922 | | 1,617,458 | | |

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

Jennifer Bliss
City Official Title: City Clerk

H-46-2642

**AFFIDAVIT OF PUBLICATION**

STATE OF KANSAS, MARION COUNTY, ss:

Debra Steele, being first duly sworn, deposes and says:

That she is the sales manager of the Hillsboro Star-Journal, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 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 one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 2nd day of August, 2023.

Debra Steele

Subscribed and sworn to before me this
2nd day of August, 2023

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-27-27

PUBLICATION FEE: $389.00