State of Kansas
City

2023

CERTIFICATE

To the Clerk of CRAWFORD COUNTY, State of Kansas
We, the undersigned, officers of
CITY OF ARMA, 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 expenditure for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh 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	810,342	117,938	19.121
Debt Service	10-113	8			
Library	12-220	8	142,000	18,505	3.000
Employee Benefits	12-16,102	9	280,500	39,933	6.474
		9			
Special Highway		10	51,500		
Special Park and Recreation		10	10,300		
Electric Utility		11	1,806,153		
Water Utility		11	444,930		
Sewer Utility		12	179,015		
		12			
Electric, Water & Sewer Reserve		13	539,377		
Non-Budgeted Funds		14			
Totals		xxxxxx	4,264,117	176,376	28.595
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			6,168,090
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 28.278

Assisted by:
Diehl Banwart & Bolton, CPAs, PA
Terence L Sercer, CPA
Address:
7 1/2 East Wall Street
Fort Scott, Kansas 66701
Email:
tsercer@cpadbb.com

Date Attested: 9/22 2022

~~County~~ Clerk

Governing Body

Lisa Ruske
County Clerk

CITY OF ARMA, KANSAS

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	114,423	33,180	472	68	198	114
Debt Service						
Library	17,598	5,103	72	11	30	17
Employee Benefits	42,381	12,290	174	26	73	42
TOTAL	174,402	50,573	718	105	301	173

County Treas Motor Vehicle Estimate 50,573

County Treas Recreational Vehicle Estimate 718

County Treas 16/20M Vehicle Estimate 105

County Treas Commercial Vehicle Tax Estimate 301

County Treas Watercraft Tax Estimate 173

Motor Vehicle Factor 0.28998

Recreational Vehicle Factor 0.00412

16/20 Vehicle Factor 0.00060

Commercial Vehicle Factor 0.00173

Watercraft Factor 0.00099

CITY OF ARMA, KANSAS 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
EWS RESERVE	GENERAL	-	60,000	56,000	12-825d
EWS RESERVE	LIBRARY	19,000	18,000	120,000	12-825d
EWS RESERVE	EMPLOYEE BENEFIT	156,000	156,000	160,000	12-825d
ELECTRIC UTILITY	EWS RESERVE	108,000	168,000	200,000	12-825d
ELECTRIC UTILITY	EMPLOYEE BENEFIT	36,000	36,000	-	12-825d
WATER UTILITY	EWS RESERVE	48,000	48,000	160,000	12-825d
WATER UTILITY	EMPLOYEE BENEFIT	12,000	12,000	-	12-825d
SEWER UTILITY	EWS RESERVE	36,000	36,000	48,000	12-825d
SEWER UTILITY	EMPLOYEE BENEFIT	12,000	12,000	-	12-825d
NOTE: ELECTRIC, WATER & SEWER DEPRECIATION & SURPLUS FUND = EWS RESERVE					
	Totals	427,000	546,000	744,000	
	Adjustments*				
	Adjusted Totals	427,000	546,000	744,000	

*Note:
Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

State of Kansas
City

CITY OF ARMA, KANSAS

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
NONE											
Total G.O. Bonds					**0**			-	-	-	-
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			-	-	-	-
Other:											
Emergency Loan with						Quarterly	Quarterly				
Kansas State Treasurer	3/19/21	1/1/2031	0.25%	401,281	370,790	1/1,4/1, etc	1/1,4/1, etc	889	40,788	787	40,890
Total Other					**370,790**			**889**	**40,788**	**787**	**40,890**
Total Indebtedness					**370,790**			**889**	**40,788**	**787**	**40,890**
Totals									41,677		41,677
								Paid from Electric Utility	41,677		41,677

State of Kansas
City

CITY OF ARMA, KANSAS

2023

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 2022	Payments Due 2022	Payments Due 2023
Bobcat Loader	10/20/2017	80	2.49%	29,890	6,222	6,377	0
Vermeer tractor	8/3/2020	48	2.28%	45,020	34,130	11,881	11,881
Electric Substation	12/17/2021	120	2.28%	397,904	397,904	45,026	45,026
				Totals	**438,256**	**63,284**	**56,907**

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

Fund Paid In		
Special Street	6,377	0
Electric	56,907	56,907
	63,284	56,907
	0	0

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2023

Library found in: CITY OF ARMA, KANSAS
CRAWFORD 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 2022	Proposed Year 2023
Ad Valorem Tax	$16,366	$18,505
Delinquent Tax	$450	$0
Motor Vehicle Tax	$4,410	$5,103
Recreational Vehicle Tax	$69	$72
16/20M Vehicle Tax	$10	$11
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$21,305	$23,691
Difference in Total Taxes:	$2,386	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$5,868,127	$6,168,091
Did Assessed Valuation Decrease?	No	
Levy Rate	2.999	3.000
Difference in Levy Rate:	0.001	
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 Library.

CITY OF ARMA, KANSAS 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	347,111	394,849	213,190
Receipts:			
Ad Valorem Tax	117,039	106,413	xxxxxxxxxxxxxxxx
Delinquent Tax	5,074	3,973	3,832
Motor Vehicle Tax	38,110	32,449	33,180
Recreational Vehicle Tax		504	472
16/20M Vehicle Tax		76	68
Commercial Vehicle Tax		208	198
Watercraft Tax		122	114
Local Sales Tax	292,409	290,000	290,000
Franchise Tax	44,390	40,600	42,000
Special Assessments	1,200	1,000	1,000
Local Alcoholic Liquor	651	646	646
Grant	0	0	0
Licenses and fees	2,655	2,000	2,000
Fines	67,676	30,000	40,000
Swimming Pool receipts	3,748	3,500	3,500
City Park	518	800	500
Interest on Idle Funds	3,824	4,620	4,620
Insurance reimbursements	0	0	0
Other Reimbursements	20	8,000	800
Operating Transfers from other funds	0	0	0
E W & S Surplus and Depreciation	0	60,000	56,000
Miscellaneous	12,816	8,000	8,000
Does miscellaneous exceed 10% of Total F			
Total Receipts	**590,129**	**592,911**	**486,930**
Resources Available:	**937,240**	**987,760**	**700,120**
Expenditures:			
General Government	137,060	124,500	171,070
Street Department	0	85,000	64,800
Fire Department	60,509	119,000	124,300
Recreation Department	21,148	42,320	54,872
Park Department	5,750	23,050	14,000
Police Department	315,007	358,800	379,300
City Pound	2,917	1,900	2,000
	0		
Salary increases	0	20,000	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**542,391**	**774,570**	**810,342**
Unencumbered Cash Balance Dec 31	394,849	213,190	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	629,770	794,570	810,342
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	810,342
		Tax Required	110,222
	Delinquent Comp Rate:	7.0%	7,716
		Amount of 2022 Ad Valorem Tax	**117,938**

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Government			
Personal Services	31,854	44,000	29,000
Contractual	29,874	14,000	25,250
Commodities	59,949	66,500	34,700
Capital Outlay	15,383	0	42,120
Capital Outlay-City office floor	0	0	10,000
Capital Outlay-Walking path/school	0	0	30,000
Total	**137,060**	**124,500**	**171,070**
Street Department			
Contractual	0	85,000	64,800
Total	**0**	**85,000**	**64,800**
Fire Department			
Personal Services	25,339	47,000	50,000
Contractual	3,473	6,000	8,300
Commodities	13,575	11,000	11,000
Capital Outlay	18,122	55,000	55,000
Total	**60,509**	**119,000**	**124,300**
Recreation Department			
Personal Services	16,047	20,000	18,700
Contractual	202	1,320	2,800
Commodities	4,899	11,000	13,372
Capital Outlay	0	10,000	0
Capital Outlay-tennis court/disc golf	0	0	20,000
Total	**21,148**	**42,320**	**54,872**
Park Department			
Contractual	2,870	5,050	8,500
Commodities	2,881	3,000	5,500
Capital Outlay-Shelter House	0	15,000	0
Total	**5,750**	**23,050**	**14,000**
Police Department			
Personal Services	228,692	246,800	270,000
Contractual	6,331	8,000	23,500
Commodities	25,736	18,500	20,000
Capital Outlay	54,248	85,500	65,800
Capital Outlay-Radios & Truck		0	0
Total	**315,007**	**358,800**	**379,300**
City Pound			
Personal Services	0	0	0
Contractual	2,917	1,900	2,000
Total	**2,917**	**1,900**	**2,000**
Operating transfer to Equipment Reserve			
Operating transfer to Equipment Reser	0	0	0
Total	**0**	**0**	**0**
Page Total	**542,391**	**754,570**	**810,342**

555,555.00

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	34	663	13
Receipts:			
Ad Valorem Tax	15,907	16,366	xxxxxxxxxxxxxxxx
Delinquent Tax	711	450	
Motor Vehicle Tax	5,011	4,410	5,103
Recreational Vehicle Tax		69	72
16/20M Vehicle Tax		10	11
Commercial Vehicle Tax		28	30
Watercraft Tax		17	17
Operating Transfers from other funds			
E W & S Surplus and Depreciation	19,000	18,000	120,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**40,629**	**39,350**	**125,233**
Resources Available:	**40,663**	**40,013**	**125,246**
Expenditures:			
Cultural and Recreational			
Appropriation to Library	40,000	40,000	42,000
Capital Improvements at the Library	0	0	100,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**40,000**	**40,000**	**142,000**
Unencumbered Cash Balance Dec 31	663	13	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	40,000	40,000	142,000
		Non-Appropriated Balance	540
		Total Expenditure/Non-Appr Balance	142,540
		Tax Required	17,294
	Delinquent Comp Rate:	7.0%	1,211
		Amount of 2022 Ad Valorem Tax	18,505

CPA Summary
See accompanying summary of significant forecast assumptions and accountants' compilation report.

CITY OF ARMA, KANSAS

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	32,724	81,190	69,574
Receipts:			
Ad Valorem Tax	29,716	39,414	xxxxxxxxxxxxxxxx
Delinquent Tax	1,477	1,000	1,000
Motor Vehicle Tax	8,119	8,239	12,290
Recreational Vehicle Tax		128	174
16/20M Vehicle Tax		19	26
Commercial Vehicle Tax		53	73
Watercraft Tax		31	42
Operating Transfers from other funds	0		
E W & S Surplus and Depreciation	156,000	156,000	160,000
Electric Utility	36,000	36,000	0
Water Utility	12,000	12,000	0
Sewer Utility	12,000	12,000	0
Miscellaneous	2,790		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**258,102**	**264,884**	**173,605**
Resources Available:	**290,826**	**346,074**	**243,179**
Expenditures:			
Health Insurance	142,212	208,000	208,000
Social Security	21,590	21,000	24,000
Retirement	18,241	20,000	20,000
Workers Compensation	19,321	20,000	21,000
Unemployment	586	1,000	1,000
Insurance reserve	7,686	6,500	6,500
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**209,636**	**276,500**	**280,500**
Unencumbered Cash Balance Dec 31	81,190	69,574	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	276,500	276,500	280,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	280,500
		Tax Required	37,321
	Delinquent Comp Rate:	7.0%	2,612
		Amount of 2022 Ad Valorem Tax	39,933

CPA Summary
See accompanying summary of significant forecast assumptions and accountants' compilation report.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	49,051	32,236	13,959
Receipts:			
State of Kansas Gas Tax	41,101	36,520	36,520
County Transfers Gas	4,320	1,580	1,580
KDOT grant	30,829	0	
Miscellaneous	417	0	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**76,667**	**38,100**	**38,100**
Resources Available:	**125,718**	**70,336**	**52,059**
Expenditures:			
Public Streets			
Commodities	38,408	40,000	48,500
Capital Outlays	48,696	10,000	3,000
Debt Service on Lease Purchase	6,377	6,377	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**93,482**	**56,377**	**51,500**
Unencumbered Cash Balance Dec 31	32,236	13,959	559
2021/2022/2023 Budget Authority Amount	119,206	81,377	51,500

Adopted Budget **Special Park and Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	8,046	8,917	9,036
Receipts:			
Special liquor tax	98	646	646
Other receipts	773	773	773
Miscellaneous	0		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**871**	**1,419**	**1,419**
Resources Available:	**8,917**	**10,336**	**10,455**
Expenditures:			
Culture and Recreation			
Commodities	0	1,300	10,300
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**1,300**	**10,300**
Unencumbered Cash Balance Dec 31	8,917	9,036	155
2021/2022/2023 Budget Authority Amount	8,300	8,300	10,300

CPA Summary
See accompanying summary of significant forecast assumptions and accountants' compilation report.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	546,947	835,725	580,913
Receipts:			
Charges to Customers	1,526,474	1,500,000	1,550,000
Proceeds from lease purchase	196,284	0	0
Proceeds from State Loan	401,281	0	0
Miscellaneous	123	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,124,163**	**1,500,000**	**1,550,000**
Resources Available:	**2,671,109**	**2,335,725**	**2,130,913**
Expenditures:			
Personal Services	212,224	239,000	247,250
Contractual services	1,119,908	1,105,500	1,120,154
Commodities	25,532	66,400	64,030
Capital Outlays	282,793	41,328	48,235
Capital Outlays-Truck-Lease Purchase	0	0	27,900
Transfer to E,W & S Reserve	108,000	168,000	200,000
Transdfer to Employee Benefit	36,000	36,000	0
Debt Service on Capital Lease	19,670	56,907	56,907
Debt Service on State Loan	31,258	41,677	41,677
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,835,384**	**1,754,812**	**1,806,153**
Unencumbered Cash Balance Dec 31	835,725	580,913	324,760
2021/2022/2023 Budget Authority Amount:	2,114,416	1,754,812	1,806,153

Adopted Budget **Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	211,108	291,245	252,645
Receipts:			
Charges to customers	381,149	350,000	380,000
Miscellaneous	3,235	4,000	4,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**384,384**	**354,000**	**384,000**
Resources Available:	**595,492**	**645,245**	**636,645**
Expenditures:			
Operating Expenditures			
Personal Services	82,130	99,500	92,800
Contractual	18,750	22,600	28,950
Commodities	143,367	127,500	143,180
Capital Outlay	0	83,000	20,000
Operating Transfers to Other Funds			
Employeee Benefits	12,000	12,000	0
Electric Water and Sewer Dep & Surplus	48,000	48,000	160,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**304,247**	**392,600**	**444,930**
Unencumbered Cash Balance Dec 31	291,245	252,645	191,715
2021/2022/2023 Budget Authority Amount:	392,600	392,600	444,930

CPA Summary
See accompanying summary of significant forecast assumptions and accountants' compilation report.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	16,216	20,780	13,245
Receipts:			
Charges for Services	187,808	190,000	190,000
Miscellaneous	82		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**187,890**	**190,000**	**190,000**
Resources Available:	**204,105**	**210,780**	**203,245**
Expenditures:			
Operating Expenditures			
Personal Services	39,818	89,500	44,280
Contractual	24,345	12,285	31,500
Commodities	7,731	8,750	11,000
Capital Outlay	7,432	39,000	44,235
Debt Service			
Principal	55,000	0	0
Interest	1,000	0	0
Operating Transfers to Other Funds			
Employeee Benefits	12,000	12,000	0
Electric Water and Sewer Dep & Surplus	36,000	36,000	48,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**183,326**	**197,535**	**179,015**
Unencumbered Cash Balance Dec 31	20,780	13,245	24,230
2021/2022/2023 Budget Authority Amount	258,535	197,535	179,015

Adopted Budget **0**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	0	0	0

CPA Summary
See accompanying summary of significant forecast assumptions and accountants' compilation report.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric,Water & Sewer Reserve**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	132,156	348,790	216,790
Receipts:			
Operating Transfers from other Funds			
Electric Utility	108,000	168,000	200,000
Water Utility	48,000	48,000	160,000
Sewer Utility	36,000	36,000	48,000
Proceeds from Lease Purchase-old lease	36,207	0	
Proceeds from Lease Purchase-new lease			
KDOT Federal Aid	142,839	0	0
Other Grant	108,353	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**479,398**	**252,000**	**408,000**
Resources Available:	**611,554**	**600,790**	**624,790**
Expenditures:			
Capital Outlays	87,765	150,000	50,000
Capital Outlays-Highway Equipment	0	0	53,377
Capital Outlays-West Acres development	0	0	100,000
^--A portion of this could be paid from the Capital Improvement Fund			
Operating Transfers to Other Funds			
General	0	60,000	56,000
Library	19,000	18,000	120,000
Employeee Benefits	156,000	156,000	160,000
Debt Service on Capital Lease	0	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**262,765**	**384,000**	**539,377**
Unencumbered Cash Balance Dec 31	348,790	216,790	85,413
2021/2022/2023 Budget Authority Amount	554,045	484,116	539,377

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.

CITY OF ARMA, KANSAS

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Captial Improvements**		**Meter Deposits**		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	58,439	Cash Balance Jan 1	65,376	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		123,815
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Meter Deposits	22,375					
Total Receipts	0	Total Receipts	0	Total Receipts	22,375	Total Receipts	0	Total Receipts	0	22,375
Resources Available:	58,439	Resources Available:	65,376	Resources Available:	22,375	Resources Available:	0	Resources Available:	0	146,190
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay	30,500			Meter deposits	22,375					
Total Expenditures	30,500	Total Expenditures	0	Total Expenditures	22,375	Total Expenditures	0	Total Expenditures	0	52,875
Cash Balance Dec 31	27,939	Cash Balance Dec 31	65,376	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	93,315 **
										93,315 **

** Note: These two block figures should agree.

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

CITY OF ARMA, KANSAS

will meet on September 19, 2022 at 6:30 P.M. at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	542,391	22.074	774,570	19.500	810,342	117,938	19.121
Library	40,000	3.000	40,000	2.999	142,000	18,505	3.000
Employee Benefits	209,636	5.604	276,500	7.223	280,500	39,933	6.474
Special Highway	93,482		56,377		51,500		
Special Park and Recreation			1,300		10,300		
Electric Utility	1,835,384		1,754,812		1,806,153		
Water Utility	304,247		392,600		444,930		
Sewer Utility	183,326		197,535		179,015		
Electric,Water & Sewer Res	262,765		384,000		539,377		
Non-Budgeted Funds	52,875						
Totals	3,524,107	30.678	3,877,694	29.722	4,264,117	176,376	28.595
						*Revenue Neutral Rate***	*28.278*
Less: Transfers	427,000		546,000		744,000		
Net Expenditure	3,097,107		3,331,694		3,520,117		
Total Tax Levied	174,230		174,402		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,679,351		5,868,127		6,168,091		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	140,000	55,000	0
Revenue Bonds	0	0	0
Other	0	0	370,790
Lease Purchase Principal	41,712	222,727	438,256
Total	181,712	277,727	809,046

*Tax rates are expressed in mills

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

Bette Lessen

City Official Title: City Clerk

Resolution No. 2022-0103

A RESOLUTION OF THE CITY OF ARMA, KANSAS TO LEVY A PROPERTY TA EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Arma was calculated as 8.278 r Crawford County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Arma will req property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 19, 2022 allowing all i taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Arma, having heard testimony, still fin exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF TI ARMA:

The City of Arma shall levy a property tax rate exceeding the Revenue Neutral Rate of

This resolution shall take effect and be in force immediately upon its adoption and shall remain future action is taken by the Governing Body.

ADOPTED this 19th day of September, 2022 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

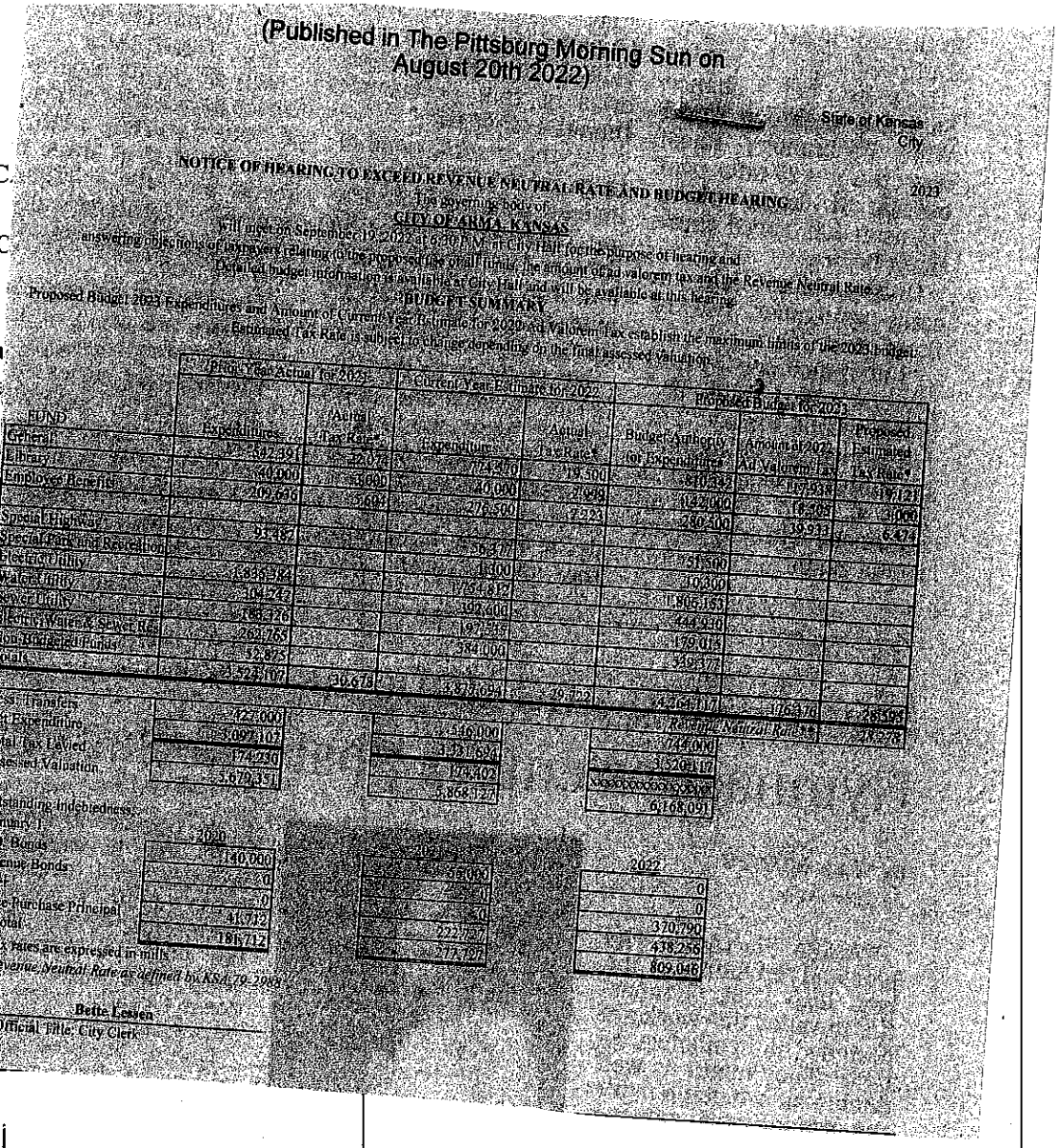
(Published in The Pittsburg Morning Sun on August 20th 2022)

AFFIDAVIT OF PUBLIC

STATE OF KANSAS, CC
SS:

Kelly Mitchell, of lawful a
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of the Pittsburg Morning

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State of Kansas, City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2023

The governing body of CITY OF ARMA, KANSAS

Will meet on September 19, 2022 at 5:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 and Valorem Tax establish the maximum limits of the 2023 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2021 Expenditures	Ad Valorem Tax	Current Year Estimate for 2022 Expenditures	Ad Valorem Tax	Proposed Budget for 2023 Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	442,351	42,074	774,300	18,300	810,343	107,538	19.121
Library	40,000	5,000	40,000	209	42,000	18,305	.000
Employee Benefits	209,696	5,000	276,500	7,221	280,400	19,931	6.474
Special Highway	91,482						
Special Park and Recreation			5,000				
Electric Utility	3,836,384		4,000		315,000		
Water Utility	104,242		174,812		10,300		
Sewer Utility	186,326		395,400		1,805,151		
Electric, Water & Sewer Res	266,765		197,500		444,930		
Non-Budgeted Funds	52,875		584,000		179,013		
Totals	5,229,107	20,678	4,870,000	29,730	3,886,137	164,774	6.28595
Less: Transfers	122,000		146,000		774,000	Revenue Neutral Rate**	24.278
Net Expenditure	5,097,107		4,724,000		3,112,137		
Total Tax Levied	174,230		174,402		XXXXXXXXXXXXXXXX		
Assessed Valuation	5,870,351		5,868,127		6,168,091		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	140,000	95,000	0
Revenue Bonds	0	0	0
Other	0	0	370,790
Lease Purchase Principal	41,712	222,707	438,256
Total	181,712	317,707	809,046

*Tax rates are expressed in mills

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

Bette Loosen
City Official Title: City Clerk

August 25, 2022

Notary Public

My Commission Expires:

Printer's Fee:

ALYSSA HEINSSEN
Notary Public, State of Kansas
My Appointment Expires
8/11/2026

Roll Call Vote

A Roll Call Vote of the City Council To Levy a Property Tax Exceeding the Revenue Neut
Hearing to Exceed Revenue Neutral Rate held on
Resolution No. 2022-0103

Governing Body Member	Yes	No
Rob Lessen	X	
Howard Camp	X	
Gary Pommier	X	
Carma Burns	X	
Richard Kerley	X	
TOTAL		

Certified:
Ruth Lessen