Final

State of Kansas
City

2024

CERTIFICATE

To the Clerk of CHEROKEE COUNTY, State of Kansas

We, the undersigned, officers of

CITY OF BAXTER SPRINGS

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 Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	4,446,410	817,619	24.912
Debt Service	10-113	8	386,981	127,767	3.893
Library	12-1220	9	151,000	126,646	3.859
EMPLOYEE BENEFITS	12-19,102	10	650,000	424,401	12.931
EMPLOYEE BENEFITS-LIBRA	12-16,102	10	23,424	19,360	0.590
MUSEUM	12-1684	11	81,393	66,194	2.017
INDUSTRIAL DEV	12-167lh	11	900		
Special Highway		12	107,000		
SPECIAL PARKS-LIQ		12	7,000		
PUBLIC IMP SALES TAX		13	875,000		
MUNICIPAL EQUIP-FIRE		13	67,505		
DRUG FORFEITURE		14	0		
FIRE INSURANCE		14	50,000		
TRANSIENT GUEST TAX		15	15,000		
MEMORIAL		15	4,000		
OPIOD SETTLEMENT		16	12,958		
		16			
WATER		17	1,284,285		
SEWER		18	793,400		
TRASH		19	312,000		
Non-Budgeted Funds-A		20			
Totals for City		xxxxxx	9,268,256	1,581,987	
Recreation	12-1927	9	22,041	15,335	0.467
Totals Including Recreation		xxxxxx	9,290,297	1,597,322	48.669
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		21			
RNR Hearing Notice			32,819,895		
Neighborhood Revitalization		22			Nov 1, 2023 Total Assessed Valuation

City Revenue Neutral Rate: 45.078

Assisted by:

Address:

Email:

Attest: 9-21-23 2023
Michaela Heistand
County Clerk

Governing Body

CPA Summary

CITY OF BAXTER SPRINGS 2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	924,664	85,622	777	766	755	313
Debt Service	134,452	12,450	113	111	110	45
Library	118,936	11,013	100	99	97	40
EMPLOYEE BENEFITS	310,710	28,771	261	258	254	105
EMPLOYEE BENEFITS	17,049	1,579	14	14	14	6
MUSEUM	62,696	5,806	53	52	51	21
INDUSTRIAL DEV						
Recreation	2,575	238	2	2	2	1
TOTAL	1,568,507	145,241	1,318	1,300	1,281	530

County Treas Motor Vehicle Estimate	145,241				
County Treas Recreational Vehicle Estimate		1,318			
County Treas 16/20M Vehicle Estimate			1,300		
County Treas Commercial Vehicle Tax Estimate				1,281	
County Treas Watercraft Tax Estimate					530

Motor Vehicle Factor	0.09260				
Recreational Vehicle Factor		0.00084			
16/20M Vehicle Factor			0.00083		
Commercial Vehicle Factor				0.00082	
Watercraft Factor					0.00034

CITY OF BAXTER SPRINGS

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	MUNI EQUIP RESERV	131,950	45,000	45,000	12-1.117
GENERAL	MUNI RESERVE-FIRE	67,317	67,000	67,000	12-1.117
SPECIAL SALES TAX	MUNI EQUIP RESERV	-	5,000	-	12-1.117
GENERAL	MUNI EQ/LIGHTS RES			5,000	12-1.117
GENERAL-PD	MUNI EQUIP RESERVE			20,000	12-1.117
	Totals	199,267	117,000	137,000	
	Adjustments				
	Adjusted Totals	199,267	117,000	137,000	

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

CITY OF BAXTER SPRINGS

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:											
SERIES 2013	9/15/2013	12/1/2024	.50-3.25	1,390,000	235,000	6/1 & 12/1	6/1 & 12/1	6,238	140,000	2,356	95,000
SERIES 2018	8/28/2018	12/1/2038	3.00-3.625	530,000	455,000	6/1 & 12/1	12/1	15,225	20,000	14,625	25,000
Total G.O. Bonds					**690,000**			**21,463**	**160,000**	**16,981**	**120,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**690,000**			**21,463**	**160,000**	**16,981**	**120,000**

CITY OF BAXTER SPRINGS

2024

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 On Jan 1,2023	Payments Due 2023	Payments Due 2024
FIRE TRUCK (GO FIRE)	2/12/2016	121	3.98	473,689	277,276	48,480	48,480
TANKER (MUNI RES-FIRE)	12/18/2019	120	3.49	270,130	198,829	32,505	32,505
				Totals	**476,105**	**80,985**	**80,985**

***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 BAXTER SPRINGS
CHEROKEE 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	$112,989	$126,646
Delinquent Tax	$3,000	$3,000
Motor Vehicle Tax	$12,000	$11,013
Recreational Vehicle Tax	$100	$100
16/20M Vehicle Tax	$75	$99
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$128,164	$140,858
Difference in Total Taxes:	$12,694	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$29,653,830	$32,818,490
Did Assessed Valuation Decrease?	No	
Levy Rate	4.011	3.859
Difference in Levy Rate:	(0.152)	
Qualify for grant: Not 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 BAXTER SPRINGS 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	859,809	1,278,271	1,784,757
Receipts:			
Ad Valorem Tax	574,234	878,431	xxxxxxxxxxxxxxxxx
Delinquent Tax	16,823	17,000	17,000
Motor Vehicle Tax	52,237	52,000	85,622
Recreational Vehicle Tax	643	650	777
16/20M Vehicle Tax	175	175	766
Commercial Vehicle Tax	781	750	755
Watercraft Tax	0	250	313
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing			0
Local Sales/Use Tax	1,134,898	1,135,000	950,000
Local Alcoholic Liquor Tax	3,013	3,130	3,530
Franchise Fees	348,016	350,600	353,000
Fines	195,697	130,000	150,000
Fingerprint Fees	9,722	9,400	9,500
Vehicle Inspection Fees	6,560	6,720	6,700
Mowing and Weed Notices	1,317	3,500	3,500
Animal Tags	197	200	200
Permits	1,295	1,300	1,300
Cereal Malt Beverage Licenses	75	75	75
Liquor License	2,291	2,300	2,300
Community Building Fees	3,460	4,000	4,000
Parks and Camping Fees	3,550	3,600	3,600
Swimming Pool Fees	18,871	20,000	20,000
Sale of Cemetery Lots	1,360	1,000	1,000
Grave Openings	13,875	13,000	13,000
Sale of property	86,950	10,000	10,000
Grants-PD			12,500
Grants	31,030	55,000	55,000
Fire Protection-Townships	67,317	67,000	67,000
Miscellaneous	4,293	5,575	5,575
In Lieu of Taxes (IRB)			
Interest on Idle Funds	5,376	105,000	130,000
Neighborhood Revitalization Rebate	-12,686	-13,000	-24,045
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,571,370**	**2,862,656**	**1,882,968**
Resources Available:	**3,431,179**	**4,140,927**	**3,667,725**

State of Kansas
City

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024	
Resources Available:	3,431,179	4,140,927	3,667,725	
Expenditures:				
CITY HALL 10-11	62,447	134,100	304,150	
POLICE 10-12	885,631	927,050	1,000,280	See itemized
FIRE 10-13	208,590	225,490	242,000	✓ ✓
STREETS 10-14	426,354	466,550	571,250	✓ ✓
PARKS & COMMUNITY SER 10-15	27,780	17,700	17,700	
CEMETERY/MOWING 10-16	67,779	109,000	133,400	
COURTS 10-167	126,548	127,800	143,950	
CODE ENFORCEMENT 10-18	51,871	72,200	72,200	
COMMUNITY BUILDING 10-19	15,169	73,000	18,000	
POOL 10-21	32,992	42,800	48,000	
CAPITAL LEASE-PIERCE FIRE	48,480	48,480	48,480	
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)	1,953,641	2,244,170	2,599,410	
Transfer to Municipal Equipment Reserve	131,950	45,000	45,000	
Transfer to Fire Equipment Reserve	67,317	67,000	67,000	
Transfer to Muni Light/Equip Reserve	0	0	5,000	School light
Transfer to Municipal Equipment Reserve	0	0	20,000	PD-1car
Cash Forward (2024 column)			1,710,000	
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**2,152,908**	**2,356,170**	**4,446,410**	
Unencumbered Cash Balance Dec 31	1,278,271	1,784,757	xxxxxxxxxxxxxxxxx	
2022/2023/2024 Budget Authority Amount	2,562,794	3,114,222	4,446,410	
		Non-Appropriated Balance		
		Total Expenditure/Non-Appr Balance	4,446,410	
		Tax Required	778,685	
	Delinquent Comp Rate:	5.0%	38,934	
		Amount of 2023 Ad Valorem Tax	817,619	

CPA Summary

CITY OF BAXTER SPRINGS 2024

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
CITY HALL 10-11			
Utilities, Telephone and Internet	7,858	8,600	9,000
Insurance	12,492	12,000	13,950
Commodities	6,110	19,000	12,200
Capital Outlay	1,895	2,000	2,000
Miscellaneous	12,548	2,500	12,500
Contractual Services	21,544	60,000	64,500
Cash Basis Reserve/IT projects/Salaries		30,000	190,000
Total	**62,447**	**134,100**	**304,150**
POLICE 10-12			
Salaries	529,121	578,150	609,880
Contractual	185,650	184,350	205,850
Commodities	119,847	110,500	130,500
Capital Outlay	45,296	50,000	50,000
Miscellaneous	5,717	4,050	4,050
Total	**885,631**	**927,050**	**1,000,280**
FIRE 10-13			
Salaries	84,601	82,240	98,750
Contractual	58,977	59,000	59,500
Commodities	31,214	37,000	42,500
Capital Outlay	29,350	46,000	40,000
Miscellaneous	4,448	1,250	1,250
Total	**208,590**	**225,490**	**242,000**
STREETS 10-14			
Salaries	201,088	235,500	317,810
Contractual	127,764	126,000	135,990
Commodities	96,322	102,800	115,200
Capital Outlay	1,180	2,250	2,250
Total	**426,354**	**466,550**	**571,250**
PARKS & COMMUNITY SER 10-15			
Insurance, Supplies and Technology	351	2,000	2,000
Capital Outlay	19,385	6,200	6,200
Contractual Services	1,870	4,500	4,500
Maintenance and Repair	3,903	1,000	1,000
Miscellaneous	2,271	4,000	4,000
Total	**27,780**	**17,700**	**17,700**
CEMETERY/MOWING 10-16			
Salaries	21,309	30,000	60,000
Contractual Services and Capital Outla	16,679	50,000	38,200
Insurance, Supplies and Technology	7,188	6,000	9,200
Fuel	11,788	13,000	14,000
Equipment, Vehicle Repair and Maint	10,815	10,000	12,000
Total	**67,779**	**109,000**	**133,400**
COURTS 10-167			
Salaries	87,166	98,000	100,800
Utilities, Telephone and Internet	3,297	3,800	3,800
Insurance	6,224	3,000	5,850
Supplies, Technology, and Training	6,908	7,000	7,500
Attorney Fees and Contractual Service	22,953	16,000	26,000
Total	**126,548**	**127,800**	**143,950**
CODE ENFORCEMENT 10-18			
Salaries	13,430	20,000	22,000
Insurance	1,229	1,200	1,350
Vehicle Repair, Fuel, Supplies and Un	4,296	6,000	5,200
Contractual Service and Property Exp	32,824	45,000	43,500
Miscellaneous	92		150
Total	**51,871**	**72,200**	**72,200**
Page 1 - Total	**1,857,000**	**2,079,890**	**2,484,930**

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
COMMUNITY BUILDING 10-19			
Utilities and Telephone	8,877	9,000	9,000
Insurance	2,442	3,500	3,500
Repair and Maintenance	3,786	60,000	5,000
Supplies	64	500	500
Total	**15,169**	**73,000**	**18,000**
POOL 10-21			
Salaries	17,649	22,500	27,000
Utilities and Telephone	3,770	4,500	4,150
Chemicals, Supplies and Repairs	5,592	5,800	8,850
Insurance	2,338	8,000	6,500
Miscellaneous/Capital Outlay	3,643	2,000	1,500
Total	**32,992**	**42,800**	**48,000**
CAPITAL LEASE-PIERCE FIRE			
Salaries			
Contractual			
Commodities			
Capital Outlay	48,480	48,480	48,480
Total	**48,480**	**48,480**	**48,480**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	96,641	164,280	114,480
Page 1 -Total	**1,857,000**	**2,079,890**	**2,484,930**
Grand Total	**1,953,641**	**2,244,170**	**2,599,410**

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

CITY OF BAXTER SPRINGS 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	345,067	270,547	249,113
Receipts:			
Ad Valorem Tax	249,783	127,729	xxxxxxxxxxxxxxxx
Delinquent Tax	15,740	7,000	7,000
Motor Vehicle Tax	57,382	30,000	12,450
Recreational Vehicle Tax	700	500	113
16/20M Vehicle Tax	221	200	111
Commercial Vehicle Tax	832	200	110
Watercraft Tax			45
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-5,517	-5,600	-3,644
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**319,141**	**160,029**	**16,185**
Resources Available:	**664,208**	**430,576**	**265,298**
Expenditures:			
Principle	365,000	160,000	120,000
Interest	28,661	21,463	16,981
Cash Basis Reserve (2024 column)			250,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**393,661**	**181,463**	**386,981**
Unencumbered Cash Balance Dec 31	270,547	249,113	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	618,661	431,463	386,981
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	386,981
		Tax Required	121,683
	Delinquent Comp Rate:	5.0%	6,084
		Amount of 2023 Ad Valorem Tax	**127,767**

CPA Summary

CITY OF BAXTER SPRINGS 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	19,762	19,762	19,762
Receipts:			
Ad Valorem Tax	100,164	112,989	xxxxxxxxxxxxxxx
Delinquent Tax	4,286	3,000	3,000
Motor Vehicle Tax	12,263	12,000	11,013
Recreational Vehicle Tax	148	100	100
16/20M Vehicle Tax	54	75	99
Commercial Vehicle Tax	171	100	97
Watercraft Tax			40
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(2,213)	-2,200	-3,726
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**114,873**	**126,064**	**10,623**
Resources Available:	**134,635**	**145,826**	**30,385**
Expenditures:			
Appropriations to Library	114,873	126,064	136,000
Cash basis reserve			15,000
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**114,873**	**126,064**	**151,000**
Unencumbered Cash Balance Dec 31	19,762	19,762	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	131,089	142,267	151,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	151,000
		Tax Required	120,615
	Delinquent Comp Rate:	5.0%	6,031
		Amount of -1 Ad Valorem Tax	126,646

Adopted Budget **Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	7,041	7,041	7,041
Receipts:			
Ad Valorem Tax	2,699	2,446	xxxxxxxxxxxxxxx
Delinquent Tax	327	192	150
Motor Vehicle Tax	798	400	238
Recreational Vehicle Tax	10	4	2
16/20M Vehicle Tax	3	3	2
Commercial Vehicle Tax	12	5	2
Watercraft Tax			1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(1)	-50	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,848**	**3,000**	**395**
Resources Available:	**10,889**	**10,041**	**7,436**
Expenditures:			
Appropriation to Recreation Commission	3,848	3,000	15,000
Cash basis reserve			7,041
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,848**	**3,000**	**22,041**
Unencumbered Cash Balance Dec 31	7,041	7,041	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	10,800	8,700	22,041
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,041
		Tax Required	14,605
	Delinquent Comp Rate:	5.0%	730
		Amount of 2023 Ad Valorem Tax	15,335

CPA Summary

CITY OF BAXTER SPRINGS 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **EMPLOYEE BENEFITS**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	184,812	274,188	218,263
Receipts:			
Ad Valorem Tax	405,921	295,175	xxxxxxxxxxxxxxxxx
Delinquent Tax	12,894	13,000	10,000
Motor Vehicle Tax	37,697	29,000	28,771
Recreational Vehicle Tax	461	300	261
16/20M Vehicle Tax	141	250	258
Commercial Vehicle Tax	550	250	254
Watercraft Tax		100	105
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-8,967	-8,000	-12,103
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**448,697**	**330,075**	**27,546**
Resources Available:	633,509	604,263	245,809
Expenditures:			
Health Insurance	204,679	220,000	270,000
FICA/Medicare/ER Emp Sec	78,330	81,000	85,000
KPERS	76,312	85,000	95,000
ER other			
Cash Forward (2024 column)			200,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**359,321**	**386,000**	**650,000**
Unencumbered Cash Balance Dec 31	274,188	218,263	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	616,000	625,000	650,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	650,000
		Tax Required	404,191
	Delinquent Comp Rate:	5.0%	20,210
		Amount of 2023 Ad Valorem Tax	424,401

Adopted Budget **EMPLOYEE BENEFITS-LIBRARY**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,911	2,911	2,911
Receipts:			
Ad Valorem Tax	14,720	16,197	xxxxxxxxxxxxxxxxx
Delinquent Tax	533	1,413	1,000
Motor Vehicle Tax	1,313	1,500	1,579
Recreational Vehicle Tax	16	14	14
16/20M Vehicle Tax	5	14	14
Commercial Vehicle Tax	19	14	14
Watercraft Tax		6	6
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-325	-325	-552
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,281**	**18,833**	**2,075**
Resources Available:	**19,192**	**21,744**	**4,986**
Expenditures:			
Appropriations to Library Board	16,281	18,833	20,513
Cash Forward (2024 column)			2,911
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,281**	**18,833**	**23,424**
Unencumbered Cash Balance Dec 31	2,911	2,911	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	18,833	20,513	23,424
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,424
		Tax Required	18,438
	Delinquent Comp Rate:	5.0%	922
		Amount of 2023 Ad Valorem Tax	19,360

CITY OF BAXTER SPRINGS 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **MUSEUM**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	12,813	12,813	12,813
Receipts:			
Ad Valorem Tax	56,716	59,561	xxxxxxxxxxxxxxxx
Delinquent Tax	2,640	1,652	1,500
Motor Vehicle Tax	7,362	6,000	5,806
Recreational Vehicle Tax	90	50	53
16/20M Vehicle Tax	30	50	52
Commercial Vehicle Tax	105	50	51
Watercraft Tax			21
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,253	-1,200	-1,945
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**65,690**	**66,163**	**5,538**
Resources Available:	**78,503**	**78,976**	**18,351**
Expenditures:			
Appropriation to Museum Board	65,690	66,163	68,580
Cash Forward (2024 column)			12,813
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**65,690**	**66,163**	**81,393**
Unencumbered Cash Balance Dec 31	12,813	12,813	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	77,342	77,865	81,393
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	81,393
		Tax Required	63,042
	Delinquent Comp Rate:	5.0%	**3,152**
		Amount of 2023 Ad Valorem Tax	66,194

Adopted Budget **INDUSTRIAL DEV**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	923	923	923
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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:	**923**	**923**	**923**
Expenditures:			
Industrial Development			900
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**900**
Unencumbered Cash Balance Dec 31	923	923	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	900	900	900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	900
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

CITY OF BAXTER SPRINGS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,583	156	276
Receipts:			
State of Kansas Gas Tax	104,718	107,620	106,820
County Transfers Gas		0	0
From General	2,760		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**107,478**	**107,620**	**106,820**
Resources Available:	**122,061**	**107,776**	**107,096**
Expenditures:			
Asphalt	85,803	62,000	69,000
Capital Outlay	32,704	9,000	25,000
Limestone/aggregate material		30,000	5,000
Salt	1,580	4,000	3,000
Signs	1,818	2,500	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**121,905**	**107,500**	**107,000**
Unencumbered Cash Balance Dec 31	156	276	96
2022/2023/2024 Budget Authority Amount	126,470	109,000	107,000

Adopted Budget **SPECIAL PARKS-LIQ**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,493	4,506	5,506
Receipts:			
Local Alcohol Liquor Tax	3,013	3,000	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,013**	**3,000**	**3,000**
Resources Available:	**4,506**	**7,506**	**8,506**
Expenditures:			
Parks		2,000	7,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**2,000**	**7,000**
Unencumbered Cash Balance Dec 31	4,506	5,506	1,506
2022/2023/2024 Budget Authority Amount	1,000	7,000	7,000

CPA Summary

CITY OF BAXTER SPRINGS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **PUBLIC IMP SALES TAX**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	701,374	875,316	925,316
Receipts:			
Sales Tax	653,962	650,000	650,000
Miscellaneous	24,245		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**678,207**	**650,000**	**650,000**
Resources Available:	**1,379,581**	**1,525,316**	**1,575,316**
Expenditures:			
Water and Sewer	115,959	105,000	100,000
Streets/parks	105,290	250,000	215,000
Fire		198,000	200,000
Cap Lease-Pool/Bath House Reno/Other	283,016	27,000	200,000
Police/Station Renovation		15,000	150,000
Cash Forward (2024 column)			
Miscellaneous		5,000	10,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**504,265**	**600,000**	**875,000**
Unencumbered Cash Balance Dec 31	875,316	925,316	700,316
2022/2023/2024 Budget Authority Amount	610,000	600,000	875,000

Adopted Budget **MUNICIPAL EQUIP-FIRE**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	85,100	95,356	99,851
Receipts:			
Operating Transfers	67,317	67,000	67,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**67,317**	**67,000**	**67,000**
Resources Available:	**152,417**	**162,356**	**166,851**
Expenditures:			
Capital Outlay	24,556	30,000	35,000
Capital Lease-Fire Truck	32,505	32,505	32,505
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**57,061**	**62,505**	**67,505**
Unencumbered Cash Balance Dec 31	95,356	99,851	99,346
2022/2023/2024 Budget Authority Amount	57,061	62,505	67,505

CPA Summary

CITY OF BAXTER SPRINGS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **DRUG FORFEITURE**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	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 Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

Adopted Budget **FIRE INSURANCE**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,074	1,074	1,074
Receipts:			
Fire Insurance Proceeds			50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**50,000**
Resources Available:	**1,074**	**1,074**	**51,074**
Expenditures:			
Insurance Reimbursement			50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**50,000**
Unencumbered Cash Balance Dec 31	1,074	1,074	1,074
2022/2023/2024 Budget Authority Amount	50,000	50,000	50,000

CPA Summary

CITY OF BAXTER SPRINGS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **TRANSIENT GUEST TAX**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,394	18,811	21,811
Receipts:			
Guest Tax	6,239	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,239**	**5,000**	**5,000**
Resources Available:	**20,633**	**23,811**	**26,811**
Expenditures:			
Tourism	1,822	2,000	15,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,822**	**2,000**	**15,000**
Unencumbered Cash Balance Dec 31	18,811	21,811	11,811
2022/2023/2024 Budget Authority Amount	10,000	15,000	15,000

Adopted Budget **MEMORIAL**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,323	3,898	3,898
Receipts:			
Donations/Paver Revenue	1,400	500	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,400**	**500**	**1,000**
Resources Available:	**4,723**	**4,398**	**4,898**
Expenditures:			
Miscellaneous/Paver supplies	825	500	4,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**825**	**500**	**4,000**
Unencumbered Cash Balance Dec 31	3,898	3,898	898
2022/2023/2024 Budget Authority Amount	2,500	4,000	4,000

0

CPA Summary

CITY OF BAXTER SPRINGS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **OPIOD SETTLEMENT**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		958	10,958
Receipts:			
Settlement Monies	958	10,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**958**	**10,000**	**2,000**
Resources Available:	**958**	**10,958**	**12,958**
Expenditures:			
Capital Outlay/Supplies			12,958
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**12,958**
Unencumbered Cash Balance Dec 31	958	10,958	0
2022/2023/2024 Budget Authority Amoun	0	0	12,958

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amoun	0	0	0

CPA Summary

CITY OF BAXTER SPRINGS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **WATER**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	462,054	445,056	258,780
Receipts:			
Charges for Services	1,070,746	1,070,000	1,175,000
Credit card fees	14,751	15,900	17,000
Miscellaneous/Hook up fees	29,301	3,750	5,000
Shut Off Fees	28,684	22,000	22,000
Bulk Water Sales	15,515	250	500
Service Fees	12,488	11,175	11,500
Penalties	29,723	30,500	31,000
Sales Tax Collected	23,847	25,000	26,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,225,055**	**1,178,575**	**1,288,500**
Resources Available:	**1,687,109**	**1,623,631**	**1,547,280**
Expenditures:			
Salaries & Wages	371,013	405,000	319,000
Health Ins, Fica, Med, KPERS, ER Emp	180,915	194,407	160,400
Utilities, Telephone, Internet	107,631	116,300	119,540
Insurance	30,429	35,000	31,695
Supplies	21,815	20,000	30,000
Fuel	19,358	19,000	23,000
Equipment Parts and Repair	190,126	207,500	190,000
Contractual Services, Shipping Ana Chg, K	45,122	64,000	77,800
Building Maintenance	8,981	8,000	5,000
Vehicle Maintenance	6,154	6,000	10,000
Training and Uniforms	2,247	5,000	6,600
Technology	5,384	10,546	6,000
Capital Outlay	0	10,000	12,250
Sales Tax Paid	23,918	25,000	26,500
Limestone, Sand, Dirt	13,476	15,000	17,000
Chemicals	100,440	100,815	104,500
Tools	4,429	4,000	4,000
Water Protection Fee	7,210	7,183	10,000
Water Lines Updates and Repairs	78,813	90,000	100,000
Credit Card Fees	19,339	17,100	17,000
Cash Forward (2024 column)			
Miscellaneous	5,253	5,000	14,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,242,053**	**1,364,851**	**1,284,285**
Unencumbered Cash Balance Dec 31	445,056	258,780	262,995
2022/2023/2024 Budget Authority Amount	1,491,000	1,365,250	1,284,285

CPA Summary

CITY OF BAXTER SPRINGS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **SEWER**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,007,854	912,991	938,891
Receipts:			
Sewer Service Charge	570,893	565,000	622,000
Sewer Analyttical Charge	3,738	3,800	3,800
Sewer Penalties	12,379	12,500	12,500
Miscellaneous/tap fees	3,400	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**590,410**	**581,800**	**638,800**
Resources Available:	**1,598,264**	**1,494,791**	**1,577,691**
Expenditures:			
Salaries & Wages	79,192	90,000	195,000
Health Ins, Fica, Med, KPERS, ER Emp	51,869	53,000	101,000
Utilities	75,260	85,000	85,000
Insurance	9,852	8,000	17,800
Supplies	10,014	11,000	20,000
Fuel	11,788	12,000	14,000
Equipment Parts and Repair	155,438	150,000	150,000
Contractual Services	9,601	12,000	20,000
Analytical Charges	7,209	8,000	11,000
Training	2,132	2,500	2,500
Technology	5,593	6,000	6,000
Capital Outlay	257,462	100,000	150,000
Uniforms	1,301	1,400	1,400
Chemicals and Limestone	3,159	6,000	5,000
Tools	727	1,000	1,200
Vehicle Parts and Repair	1,669	2,000	2,500
Council Authorized Expenditures		3,000	6,000
Cash Forward (2024 column)			
Miscellaneous	3,007	5,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**685,273**	**555,900**	**793,400**
Unencumbered Cash Balance Dec 31	912,991	938,891	784,291
2022/2023/2024 Budget Authority Amount	746,222	853,800	793,400

CPA Summary

CITY OF BAXTER SPRINGS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **TRASH**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	68,401	117,840	148,840
Receipts:			
Charges for Service	307,275	310,000	310,000
Miscellaneous	2,706	6,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**309,981**	**316,000**	**312,000**
Resources Available:	**378,382**	**433,840**	**460,840**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Contracted Services	260,542	285,000	312,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**260,542**	**285,000**	**312,000**
Unencumbered Cash Balance Dec 31	117,840	148,840	148,840
2022/2023/2024 Budget Authority Amount	280,000	285,000	312,000

CPA Summary

CITY OF BAXTER SPRINGS

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name: NICIPAL EQUIP RESE		(2) Fund Name: PITAL IMPROVEMEN		(3) Fund Name: EMETERY PERPETUA		(4) Fund Name: SPECIAL LIABILITY		(5) Fund Name: SPECIAL FUNDS-ARPA		
Unencumbered Cash Balance Jan 1	153,972	Unencumbered Cash Balance Jan 1	11,499	Unencumbered Cash Balance Jan 1	66,047	Unencumbered Cash Balance Jan 1	85,023	Unencumbered Cash Balance Jan 1	301,250	Total 617,791
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer-General	131,950							ARPA Grant	301,250	
				Sale-Cemetery Lots	240					
				Donatins	20					
Total Receipts	131,950	Total Receipts	0	Total Receipts	260	Total Receipts	0	Total Receipts	301,250	433,460
Resources Available:	285,922	Resources Available:	11,499	Resources Available:	66,307	Resources Available:	85,023	Resources Available:	602,500	1,051,251
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	88,400									
Total Expenditures	88,400	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	88,400
Cash Balance Dec 31	197,522	Cash Balance Dec 31	11,499	Cash Balance Dec 31	66,307	Cash Balance Dec 31	85,023	Cash Balance Dec 31	602,500	**962,851** **
										962,851 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

CITY OF BAXTER SPRINGS

will meet on 09/12/2023 at 6:30 P.M. at CITY HALL, 1445 MILITARY AVE, BAXTER SPR, KS 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, 1445 MILITARY AVE, BAXTER SPR, KS 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	2,152,908	22.548	2,356,170	28.171	4,446,410	817,619	24.913
Debt Service	393,661	9.808	181,463	4.535	386,981	127,767	3.893
Library	114,873	3.933	126,064	4.011	151,000	126,646	3.859
EMPLOYEE BENEFITS	359,321	15.939	386,000	10.478	650,000	424,401	12.932
EMPLOYEE BENEFITS-LI	16,281	0.578	18,833	0.575	23,424	19,360	0.590
MUSEUM	65,690	2.227	66,163	2.115	81,393	66,194	2.017
INDUSTRIAL DEV					900		
Special Highway	121,905		107,500		107,000		
SPECIAL PARKS-LIQ			2,000		7,000		
PUBLIC IMP SALES TAX	504,265		600,000		875,000		
MUNICIPAL EQUIP-FIRE	57,061		62,505		67,505		
DRUG FORFEITURE							
FIRE INSURANCE					50,000		
TRANSIENT GUEST TAX	1,822		2,000		15,000		
MEMORIAL	825		500		4,000		
OPIOD SETTLEMENT					12,958		
WATER	1,242,053		1,364,851		1,284,285		
SEWER	685,273		555,900		793,400		
TRASH	260,542		285,000		312,000		
Non-Budgeted Funds-A	88,400						
Totals for City	6,064,880	55.033	6,114,949	49.885	9,268,256	1,581,987	48.204
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*45.078*
Recreation	3,848		3,000		22,041	15,335	0.467
Totals Includes Recreation	6,068,728	55.033	6,117,949	49.885	9,290,297	1,597,322	48.671
Less: Transfers	199,267		117,000		137,000		
Net Expenditure	5,869,461		6,000,949		9,153,297		
Total Tax Levied	1,476,665		1,568,507		xxxxxxxxxxxxxxxxx		
Assessed Valuation	26,834,153		29,653,830		32,818,490		

Outstanding Indebtedness, January 1,

	2021	2022	2023
G.O. Bonds	1,415,000	1,055,000	690,000
Revenue Bonds	0	0	0
Other	20,308	0	0
Lease Purchase Principal	1,210,069	812,897	476,105
Total	2,645,377	1,867,897	1,166,105

*Tax rates are expressed in mills

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

SHERRY BROWN

City Official Title: MAYOR

CITY OF BAXTER SPRINGS 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	817,886	24.922	24,045
Debt Service	123,941	3.777	3,644
Library	126,725	3.861	3,726
EMPLOYEE BENEFI	411,692	12.545	12,103
EMPLOYEE BENEFI	18,780	0.572	552
MUSEUM	66,165	2.016	1,945
INDUSTRIAL DEV			0
0			0
0			0
0			0
0			0
0			0
0			0
Recreation			0
TOTAL	1,565,189	47.692	46,015

2023 July 1 Valuation: 32,818,490

Valuation Factor: 32,818.490

Neighborhood Revitalization Subj to Rebate: 964,835

Neighborhood Revitalization factor: 964.835

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Legal Notice Legal Notice Legal Notice

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
CITY OF BAXTER SPRINGS
will meet on 09/12/2023 at 6:30 P.M. at CITY HALL, 1445 MILITARY AVE, BAXTER SPR, KS 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, 1445 MILITARY AVE, BAXTER SPR, KS 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	2,152,908	22.548	2,356,170	28.171	4,446,410	817,619	24.913
Debt Service	393,661	9.808	181,463	4.535	386,981	127,767	3.893
Library	114,873	3.933	126,064	4.011	151,000	126,646	3.859
EMPLOYEE BENEFITS	359,321	15.939	386,000	10.478	650,000	424,401	12.932
EMPLOYEE BENEFITS-LI	16,281	0.578	18,893	0.575	23,424	19,360	0.590
MUSEUM	65,690	2.227	66,163	2.115	81,393	66,194	2.017
INDUSTRIAL DEV					900		
Special Highway	121,905		107,500		107,000		
SPECIAL PARKS-LIQ			2,000		7,000		
PUBLIC IMP SALES TAX	504,265		600,000		875,000		
MUNICIPAL EQUIP-FIRE	57,061		62,505		67,505		
DRUG FORFEITURE							
FIRE INSURANCE					50,000		
TRANSIENT GUEST TAX	1,822		2,000		15,000		
MEMORIAL	825		500		4,000		
OPIOD SETTLEMENT					12,958		
WATER	1,242,053		1,364,851		1,284,285		
SEWER	685,273		535,900		793,400		
TRASH	260,542		285,000		312,000		
Non-Budgeted Funds-A	88,400						
Totals for City	6,064,880	55.033	6,114,949	49.885	9,268,256	1,581,987	48.204
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*45.078*
Recreation	3,848		3,000		22,041	15,335	0.467
Totals Includes Recreation	6,068,728	55.033	6,117,949	49.885	9,290,297	1,597,322	48.671
Less: Transfers	199,267		117,000		137,000		
Net Expenditure	5,869,461		6,000,949		9,153,297		
Total Tax Levied	1,476,665		1,568,507		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	26,834,153		29,653,830		32,818,490		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	1,415,000	1,055,000	690,000
Revenue Bonds	0	0	0
Other	20,308	0	0
Lease Purchase Principal	1,210,069	812,897	476,105
Total	2,645,377	1,867,897	1,166,105

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

SHERRY BROWN
City Official Title: MAYOR

Roll Call Vote

A Roll Call Vote of the ___CITY OF BAXTER SPRINGS___ To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on __09/12/2023__

Resolution No. 1079

Governing Body Member	Yes	No	No Vote
Jimmy Younger	✓		
Kelly Abbott	✓		
Rusty Bingham	✓		
Steve Dardenne	✓		
Rick Chriestenson	✓		
Jax Brumback	✓		
TOTAL			

Certified:

_____

Roll Call Vote

A Roll Call Vote of the __ BAXTER SPRINGS_REC COMMISSION__ To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on __09/12/2023__

Resolution No. 1078

Governing Body Member	Yes	No	No Vote
James Krokroskia	✓		
Billy Buck	✓		
Eric Trease	✓		
Kimberly Hall	✓		
Deann Hill	✓		
TOTAL			

Certified:

_____

STATE OF KANSAS

CHEROKEE
COUNTY

Machelle Smith

S.S.

Proof of Publication

of lawful age, being duly sworn upon oath states that she

is the Operations Manager

of THE SENTINEL-TIMES

THAT said newspaper has been published at least weekly fifty (50) times a year an has been so published for at least five years prior to the first publication of the attached notice:

THAT said newspaper was entered as second class mail matter at the post office of its publication:

THAT said paper has a general paid circulation on a daily, or weekly, or monthly, yearly basis in

CHEROKEE County, Kansas and is

NOT a trade, religious or fraternal publication and has been published in CHEROKEE County, Kansas,

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 30 day of August, 2023
2nd Publication was made on the _____ day of _____, 20___
3rd Publication was made on the _____ day of _____, 20___
4th Publication was made on the _____ day of _____, 20___
5th Publication was made on the _____ day of _____, 20___
6th Publication was made on the _____ day of _____, 20___

Publication Fee $ 36.12

Affidavit, Notary's Fees $ _____

Additional Copies _____ @ _____ $ _____

Total Publication Fee $ 36.12

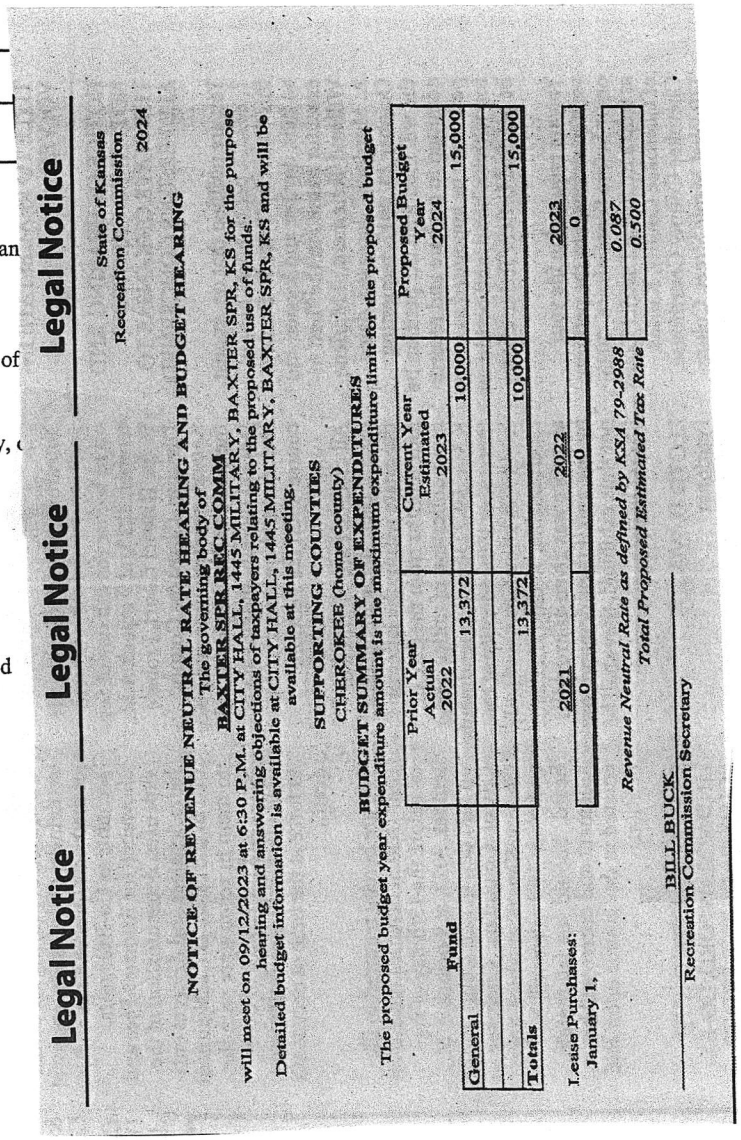
(Signed) Machelle Smith

Witness my hand this 6 day of Sept, 2023

SUBSCRIBED AND SWORN to before me this 6 day of Sept, 2023

Lexie Magee
(Notary Public)

Notary Public - State of Kansas
LEXIE MAGEE
My appointment expires
08-22-2025



Legal Notice

Legal Notice

Legal Notice

State of Kansas
Recreation Commission
2024

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of
BAXTER SPR REC COMM

will meet on 09/12/2023 at 6:30 P.M. at CITY HALL, 1445 MILITARY, BAXTER SPR, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at CITY HALL, 1445 MILITARY, BAXTER SPR, KS and will be available at this meeting.

SUPPORTING COUNTIES
CHEROKEE (home county)

BUDGET SUMMARY OF EXPENDITURES

The proposed budget year expenditure amount is the maximum expenditure limit for the proposed budget

Fund	Prior Year Actual 2022	Current Year Estimated 2023	Proposed Budget Year 2024
General	13,372	10,000	15,000
Totals	13,372	10,000	15,000

Lease Purchases: January 1,

2021	2022	2023
0	0	0

Revenue Neutral Rate as defined by KSA 79-2988 — 0.087
Total Proposed Estimated Tax Rate — 0.500

BILL BUCK
Recreation Commission Secretary

STATE OF KANSAS

CHEROKEE
COUNTY

Machelle Smith

S.S.

Proof of Publication

of lawful age, being duly sworn upon oath states that she

is the Operations Manager

of THE SENTINEL-TIMES

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice:

THAT said newspaper was entered as second class mail matter at the post office of its publication:

THAT said paper has a general paid circulation on a daily, or weekly, or monthly, or yearly basis in

CHEROKEE County, Kansas and is

NOT a trade, religious or fraternal publication and has been published in CHEROKEE County, Kansas,

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1st Publication was made on the 30 day of Aug, 2023
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3rd Publication was made on the _____ day of _____, 20___
4th Publication was made on the _____ day of _____, 20___
5th Publication was made on the _____ day of _____, 20___
6th Publication was made on the _____ day of _____, 20___

Publication Fee $ 78.12

Affidavit, Notary's Fees $ _____

Additional Copies _____ @ _____ $ _____

Total Publication Fee $ 78.12

(Signed) Machelle Smith

Witness my hand this 6 day of Sept, 2023

SUBSCRIBED AND SWORN to before me this 6 day of Sept, 2023

Lexie Magee
(Notary Public)

Notary Public - State of Kansas
LEXIE MAGEE
My appointment expires
08-22-2025

County

State of Kansas
Recreation Commission
2024

CERTIFICATE

To the Clerk of CHEROKEE, State of Kansas
We, the undersigned officers of
BAXTER SPR REC COMM
certify that the hearing mentioned in the attached publication was held and after the budget hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year. Per K.S.A. 12-1927 a copy of the budget has been submitted to the sponsoring entity and to county clerk .

Table of Contents for the Adopted Budget	Page No.	2024 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/Cert. of Participation	2	
General	3	15,000
TOTAL	xxxxxxx	15,000
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice	4	
RNR Hearing Notice		

Total Revenue Neutral Rate	0.087
Total Proposed Estimated Mill Rate	0.500

Date Received: 9-22-23
Michaela Herstad
County Clerk

Kimberly J Hoel
Bill Brug
Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
BAXTER SPR REC COMM	CITY OF BAXTER SPRINGS
1445 MILITARY AVE	1445 MILITARY AVE
BAXTER SPR, KS 66713	BAXTER SPR, KS 66713

Provide point of contact:
JAMES KROKROSKIA
POC phone number:
4178502017

Other County:	0
Other County:	0
Other County:	0
Other County:	0
Other County:	0

CPA Summary

Statement of Conditional Lease-Purchase and Certificate of Participation

Items Purchased	Contract Date	Term of Contract (Months)	Int Rate %	Ending Date of Contract	Total Amount Financed (Beg Princ)	Princ Bal On @ Beg of FY: Jan 1 2023	Pmts Due for the Year of 2023	Pmts Due for the Year of 2024
NONE								
Total						0	0	0

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

State of Kansas
Recreation Commission

BAXTER SPR REC COMM

2024

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2022	Current Year Estimated 2023	Proposed Budget Year 2024
Unencumbered Cash Balance	16,459	6,940	144
Receipts: TAX LEVIED FOR COMMISSION	3,848	3,200	16,409
INTEREST INCOME	5	4	
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds			
Total Receipts	3,853	3,204	16,409
Resources Available	20,312	10,144	16,553
Expenditures:			
RECRECATION PROGRAMS	13,372	10,000	15,000
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	13,372	10,000	15,000
Unencumbered Cash Balance	6,940	144	1,553

Dollar amount to be raised by 0.5 mill: $ 16,409

CPA Summary

State of Kansas
Recreation Commission

2024

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

BAXTER SPR REC COMM

will meet on 09/12/2023 at 6:30 P.M. at CITY HALL, 1445 MILITARY, BAXTER SPR, KS for the purpose hearing and answering objections of taxpayers relating to the proposed use of funds.

Detailed budget information is available at CITY HALL, 1445 MILITARY, BAXTER SPR, KS and will be available at this meeting.

SUPPORTING COUNTIES

CHEROKEE (home county)

BUDGET SUMMARY OF EXPENDITURES

The proposed budget year expenditure amount is the maximum expenditure limit for the proposed budget

Fund	Prior Year Actual 2022	Current Year Estimated 2023	Proposed Budget Year 2024
General	13,372	10,000	15,000
Totals	13,372	10,000	15,000

Lease Purchases:	2021	2022	2023
January 1,	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*0.087*
Total Proposed Estimated Tax Rate	*0.500*

BILL BUCK

Recreation Commission Secretary

Roll Call Vote

A Roll Call Vote of the __ BAXTER SPRINGS_REC COMMISSION__ To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on __09/12/2023__

Resolution No. 1078

Governing Body Member	Yes	No	No Vote
James Krokroskia	✓		
Billy Buck	✓		
Eric Trease	✓		
Kimberly Hall	✓		
Deann Hill Deann Hill	✓		
TOTAL			

Certified:

_____

STATEMENT OF BONDED & FLOATING INDEBTEDNESS

ANNUAL STATEMENT

Of indebtedness of City of Baxter Springs (Township, City, or School Dist.), County of Cherokee, Kansas,

In conformity with K.S.A. 10-1007a, as of June 30, 2023.

BONDED INDEBTEDNESS

Indicate "General Obligation" "Revenue" or "Industrial Revenue" Bond	Date of Issue			Date of Maturity			Amount of Bonded Indebtedness	Statutory Authority For Issue
	Month	Day	Year	Month	Day	Year		
GO Bond Cable	09	18	13	12	01	24	1165000	KSA-14-570
GO Bond Water	09	6	18	12	01	38	455000	KSA-10-427

TEMPORARY NOTES

Purpose	Date of Issue			Date of Maturity			Amount Outstanding	Statutory Authority For Issue
	Month	Day	Year	Month	Day	Year		
Pierce Fire Truck	02	12	16	3	12	26	247027	KSA-10-310
Pierce Freightliner Tanker	12	18	19	12	18	29	204793	KSA-10-310

NO-FUND WARRANTS

Purpose	Date of Maturity			Amount Outstanding	Statutory Authority For Issue
	Month	Day	Year		

STATE OF KANSAS, Cherokee, COUNTY, ss.

I, Sharon Clark, City Clerk (Recording Officer) Of Said City of Baxter Springs (Township, City or School Dist.) KS

Do hereby certify the above to be a full and correct statement of the indebtedness of the said City of Baxter Springs as of June 30, 2023.

June 22 2023

STATEMENT

OF

INDEBTEDNESS

OF

City of Baxter Spgs

(Township, City or School District)

County of Cherokee

State of Kansas, or the year ending June 30, 20 23

Sharon Clark Clerk

of City of Baxter Springs

(Township, City or School District)

Filed in my office this 26th day

of JUNE, 20 23

Rebecca S Brassart

County Clerk.

Cherokee County
2023 Notice of Proposed Property Tax Increase and Public Hearings
Real Estate

Owner ID #: ABBO00008
Owner Name: ABBOTT, KELLY ROBERT ABBOTT, GEORGE R

Care Of:
Owner Address: 8652 SE HIGHWAY 166
BAXTER SPRINGS, KS 66713

PROPERTY DESCRIPTION	
Parcel #:	22101030310090000000
Property Address:	1720 LINCOLN AVE BAXTER SPRINGS, KS 667
Tax Unit:	200 BAXTER SPRINGS

THIS IS NOT A BILL. Do not remit payment.

This notice contains estimates of the tax on your property and proposed property tax increases.
THE ACTUAL TAX ON YOUR PROPERTY MAY INCREASE OR DECREASE FROM THESE ESTIMATES.
Governing bodies of taxing subdivisions must vote in order to exceed the Revenue Neutral Rate to increase the total property taxes collected.
Governing bodies will vote at public hearings at the dates, times, and locations listed. Taxpayers may attend and comment at the hearings.
Property tax statements will be issued after mill rates are finalized and taxes are calculated in November.

Property Values

Class	Prior Year Appraised	Prior Year Assessed	Current Year Appraised	Current Year Assessed
VU - VACANT LOTS URBAN	1,240	149	1,650	198
	1,240	149	1,650	198

Current Year Tax Estimates

Taxing Subdivision	Revenue Neutral		Proposed Budget			Proposed Increase		Total Assessed Valuation
	Rate	Tax	Rate	Tax	Total Property Tax Revenue	Rate (%)	Tax	
State	0.000000	$ 0.00	1.500000	$ 0.30	$ 336,377.00	0.00	$ 0.30	224,251,224
County	29.069000	$ 5.76	36.036000	$ 7.14	$ 8,081,117.00	23.97	$ 1.38	224,251,224
BAXTER SPRINGS CITY	45.078000	$ 8.93	49.078000	$ 9.72	$ 1,610,675.00	8.87	$ 0.79	32,818,671
BAXTER SPRINGS REC	0.087000	$ 0.02	0.500000	$ 0.10	$ 16,409.00	474.71	$ 0.08	32,818,671
USD 508 - GENERAL	17.811000	$ 3.53	20.000000	$ 3.96	$ 636,437.00	12.29	$ 0.43	31,821,867
USD 508 - CAPITAL OUT	7.138000	$ 1.41	8.000000	$ 1.58	$ 334,948.00	12.08	$ 0.17	41,868,461
USD 508	21.476000	$ 4.25	23.888276	$ 4.73	$ 960,921.00	11.23	$ 0.48	40,225,621

Prior Year Tax

Taxing Subdivision	Prior Year Tax	
	Rate	Paid
State	1.500000	$ 0.22
County	33.204000	$ 4.95
BAXTER SPRINGS CIT	49.885000	$ 7.43
BAXTER SPRINGS REC	0.087000	$ 0.01
USD 508 - GENERAL	20.000000	$ 2.98
USD 508 - CAPITAL OU	7.988000	$ 1.19
USD 508	23.932000	$ 3.57

Proposed Property Tax Increase Hearing Details

Date, Time and Location for Public Comment
No Hearing Required per KSA 79-2988
August 28, 6PM at the Courthouse im Columbus, Ks
Sep 12,6:30PM at City Hal l1445 Military ave in baxter springs, Ks
Sep 12,6:30PM at City Hall 1445 Military ave in baxter springs, Ks
Sep 11, 2023, 6PM at 1108 Military Ave, Baxter Springs, Ks
Sep 11, 2023, 6PM at 1108 Military Ave, Baxter Springs, Ks
Sep 11, 2023, 6PM at 1108 Military Ave, Baxter Springs, Ks

BAXTER SPRINGS CITY

Municipality

1. Estimated Assessed Valuation Information as of July 1, 2023

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	26,086,064	0	214,986
Personal Property	1,506,211	0	0
Oil and Gas	0	0	0
State Assessed Utilities	5,226,215	0	0
Severed Minerals	0	0	0
Total	**32,818,490**	**0**	**214,986**
New Improvements	362,413	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 1,506,211

3. Actual Tax Rates Levied for the 2023 Budget

Fund	Rate
BAXTER SPRING BOND & INTEREST	4.535000
BAXTER SPRING EMPLOYEE	10.478000
BAXTER SPRING GENERAL	28.171000
BAXTER SPRING INDUSTRIAL	0.000000
BAXTER SPRING LIBRARY	4.011000
BAXTER SPRING LIBRARY EMP BEN	0.575000
BAXTER SPRING MEMORIAL	0.000000
BAXTER SPRING SPECIAL LIA	0.000000
BAXTER SPRINGS MUSEUM BLG	2.115000
	49.885000
Revenue Neutral Rate:	**45.078000**

4. Final Assessed Valuation from November 1, 2022 Abstract 29,653,830

5. All Personal Property excluding Watercraft for 2022 1,392,400

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 964,835

8. 2022 Column (2021 Tax) Delq % for BAXTER SPRING GENERAL Fund 3.19 %

9. 2022 Column (2021 Tax) Delq % for Special Assessments 92.75 %

Tax Increment Financing - TIF/RHID:

TIF/RHID Base Assessed Valuation 0

TIF/RHID Current Assessed Valuation 0

TIF/RHID is not subtracted from Real Estate Value.

If you have any Recreation Commissions funds listed on this page, please send a copy of this page to the Recreation Commission.

06/19/2023
Date

Provided by

Cherokee County
Name of County

BAXTER SPRINGS REC

Recreation Commission

1. Estimated Assessed Valuation Information as of July 1, 2023

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	26,086,064	0	214,986
Personal Property	1,506,211	0	0
Oil and Gas	0	0	0
State Assessed Utilities	5,226,215	0	0
Severed Minerals	0	0	0
Total	**32,818,490**	**0**	**214,986**
New Improvements	362,413	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 1,506,211

3. Actual Tax Rates Levied for the 2023 Budget

Fund	Rate
BAXTER SPRING RECREATION	0.087000
	0.087000
Revenue Neutral Rate:	**0.079000**

4. Final Assessed Valuation from November 1, 2022 Abstract 29,653,830

5. All Personal Property excluding Watercraft for 2022 1,392,400

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 0

8. 2022 Column (2021 Tax) Delq % for BAXTER SPRING RECREATION Fund 3.19 %

Tax Increment Financing - TIF/RHID:

TIF/RHID Base Assessed Valuation 0

TIF/RHID Current Assessed Valuation 0

TIF/RHID is not subtracted from Real Estate Value.

06/19/2023
Date

Provided by
Cherokee County
Name of County

State of Kansas

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

CITY OF BAXTER SPRINGS, KS

will meet on SEPTEMBER 12, 2023 at 6:30 P.M. at CITY HALL, 1445 MILITARY AVE, BAXTER SPR, KS for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at CITY HALL, 1445 MILITARY AVE, BAXTER SPR, KS and will be available at this hearing.

BUDGET SUMMARY

Bond + Interest?

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Proposed Tax Rate is subject to change dependent 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 Tax Rate*
General	2,145,018	22.548	2,388,600	28.171	2,540,030	966,823	29.458
DEBT SERVICE	393,661	9.808	181,462	4.535	431,463	134,452	4.100
LIBRARY	114,873	3.933	118,936	4.011	142,267	118,936	3.620
EMPLOYEE BENEFITS	359,321	15.939	400,000	10.478	625,000	310,710	9.470
EMPLOYEE BENEFITS-LIB	16,281	0.578	17,049	0.575	20,513	17,049	0.520
RECREATION	3,848						
MUSEUM	65,690	2.227	65,000	2.115	77,865	62,696	1.910
INDUSTRIAL DEV	0		0		900		
SPECIAL HIGHWAY	119,145		109,000		107,620		
SPECIAL PARKS	0		7,000		10,000		
PUBLIC IMP SALES TAX	504,265		600,000		600,000		
MUNICIPAL EQUIP-FIRE	57,061		60,000		62,505		
FIRE INSURANCE	0		0		50,000		
TRANSIENT GUEST	1,822		7,500		10,000		
MEMORIAL	825		1,000		4,000		
WATER	1,242,053		1,350,250		1,378,345		
SEWER	685,273		825,000		906,650		
TRASH	260,542		275,000		290,000		
Non-Budgeted Funds	88,400		88,400		88,400		
Totals	6,058,078	55.033	6,494,197	49.885	7,345,558	1,610,666	49.078
						*Revenue Neutral Rate***	*45.078*
Less: Transfers	112,000		199,267		112,000		
Net Expenditure	5,946,078		6,294,930		7,233,558		
Total Tax Levied	1,476,665		1,568,507		1,610,666		
Assessed Valuation	26,834,153		29,653,830		32,818,490		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	1,415,000	1,055,000	690,000
Revenue Bonds	0	0	0
Other	20,308	0	0
Lease Purchase Principal	1,210,069	812,897	476,105
Total	2,645,377	1,867,897	1,166,105

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 KSA 79-2988*

SHERRY BROWN

City Official Title: MAYOR

Received
7-20-23

State of Kansas
Recreation Commission
2024

NOTICE OF RATE AND BUDGET HEARING

The governing body of
BAXTER SPRINGS REC

:et on SEPTEMBER 12, 2023 at 6:30 P.M. at CITY HALL, 1445 MILITARY AVE, BAXTER SPR,
nswering objections of taxpayers relating to the revenue neutral rate and the proposed use of funds.
ed budget information is available at CITY HALL, 1445 MILITARY AVE, BAXTER SPR, KS and

SUPPORTING COUNTIES
CHEROKEE (home county)

BUDGET SUMMARY OF EXPENDITURES
osed budget year expenditure amount is the maximum expenditure limit for the proposed budget yea

Fund	Prior Year Actual 2022	Current Year Estimated 2023	Proposed Budget Year 2024
General	5000	7000	16409
Totals	5,000	7,000	16,409

Lease Purchases: January 1,	2021	2022	2023
	$0	$0	$0

Revenue Neutral Rate as defined by KSA 79-2988	*0.087*
Proposed Total Tax Levy Rate*	0.50

JAMES KROKROSKIA
Recreation Commission Secretary

Received
7-20-23

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF BAXTER SPRINGS **, HEREBY NOTIFIES THE** CHEROKEE **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 49.078. The date of our hearing is SEPTEMBER 12 at 6:30PM AM/PM and will be held at CITY HALL in BAXTER SPRINGS, 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, 20___.

WITNESS my hand and official seal on July 14, 2023.

(Seal)

Sharon Clark

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.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF BAXTER SPRINGS RECREATION COMMISSION **, HEREBY NOTIFIES THE** CHEROKEE **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 .50. The date of our hearing is SEPTEMBER 12 at 6:30PM AM/PM and will be held at CITY HALL in BAXTER SPRINGS, 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, 20___.

WITNESS my hand and official seal on July 14, 2023.

(Seal)

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.

Kansas
Department of Administration

Emailed
7-19-23

Kansas taxing subdivisions,

In March 2021, the Kansas Legislature passed Senate Bill (SB) 13 to establish limitations on ad valorem property tax levies by taxing subdivisions without an additional notice and hearing prior to budget adoption. Subsequently, Senate Substitute for House Bill 2104 was passed to amend the timelines in SB 13. SB 13 is retroactively effective January 1, 2021. The change in policy applies to the 2022 budget cycle.

The bill repeals the tax lid law and computed tax limits imposed by KSA 79-2925b and KSA 79-2925c. Alternatively, the bill introduces the use of a "revenue neutral rate", defined as the amount of ad valorem tax revenue levied in the prior year over the current year assessed valuation estimates, expressed as a mill. County clerks are responsible for computing and providing the rate to taxing subdivisions with the budget information estimates by June 15th.

Who does SB 13 apply to?

Taxing subdivisions have been defined by the bill as "any political subdivision of the state that levies an ad valorem tax on property". Recreation commissions are considered a taxing subdivision for the purpose of SB 13.

What impact does SB 13 have to Kansas taxing subdivisions?

Taxing subdivisions cannot levy above the revenue neutral rate (RNR) without holding a Revenue Neutral Rate Hearing for tax payers to attend and provide feedback. At the end of the RNR hearing, the governing body of the taxing subdivision will publicly vote to pass a resolution to exceed the RNR for the upcoming budget year.

If the subdivision fails to hold the RNR hearing, the subdivision should consider the RNR as a mill rate cap. County clerks are encouraged (not required) to cap the subdivision's ad valorem property tax levy at the RNR. If the taxing subdivision levies above the RNR without holding the required hearing and passing a resolution, the taxing subdivision would be required to refund all tax payers any amount levied above the RNR.

What is the timeline for the RNR hearing procedure?

By **July 20th** of each budget year, taxing subdivisions will notify their county clerk of their intent to exceed the RNR by providing the county clerk the proposed tax rate and the RNR hearing information. *Note: At a minimum, the subdivision's budget should be complete for any fund receiving ad valorem property tax.*

Beginning in 2022, county clerks will notify via mail (or email if electronic communication has been requested by the tax payer) all tax payers of the revenue neutral rate hearings and levy changes impacting their property. The notification will include on one notice, among other things, all taxing subdivisions within the county that affect the tax payer's property. For calendar years 2022 and 2023, the State of Kansas will reimburse county clerks the cost of the mailed notice. In subsequent years, the cost will be proportionately divided between taxing subdivisions holding a RNR hearing.

If your proposed 2024 budget exceeds the property tax levy revenue neutral rate (RNR), you are required to notify the County Clerk by July 20th. (So that means your budget must be completed by July 20th to know if it exceeds the RNR).

Please see below for timeline, and also see the attached flyer explaining the process passed by the 2021 Legislature. (The flyer refers to a City, but it is the same process for the County, Township, School, Fire, Cemetery and Library.)

The cost of mailing RNR is paid by the State this year and then each year thereafter your taxing unit is responsible for reimbursing the County.

Timeline if Exceeding the Revenue Neutral Rate

• **June 15th**: Assessed property valuation estimates distributed from County Clerks (will include the Revenue Neutral Rate)

• **July 20th**: Last day to notify County Clerk of intent to levy above RNR

o Clerk should be provided proposed tax rate and RNR hearing information (date, time, location)

o Beginning in 2022, County Clerk will notify tax payers via mail/email of all taxing subdivisions exceeding RNR

• **August 20th – September 20th**: Hold RNR hearing prior to or in conjunction with budget hearing of Publication of hearing must be done 10 days prior to RNR hearing

o Publish in newspaper and website (if website is maintained)

• **August 20th – September 20th**: Hold budget hearing

o Publication of hearing must be done 10 days prior to budget hearing • August 20th – October 1st: Governing body passes resolution to exceed RNR (if applicable) and formally adopts budget

• **August 30th** – October 1st: Governing body certifies budget to County Clerk

Timeline if not Exceeding the Revenue Neutral Rate

• **June 15th**: Assessed property valuation estimates distributed from County Clerks (will include the Revenue Neutral Rate)

• **By August 4th**: Publish Notice of Budget Hearing in newspaper

• **By August 15th**: Hold budget hearing at least 10 days after published Notice of Budget Hearing

• **August 15th – 25th**: Governing body formally adopts budget

• **August 25th**: Governing body electronically submits budget to County Clerk

BAXTER SPRINGS CITY

Municipality

1. Estimated Assessed Valuation Information as of July 1, 2023

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	26,086,064	0	214,986
Personal Property	1,506,211	0	0
Oil and Gas	0	0	0
State Assessed Utilities	5,226,215	0	0
Severed Minerals	0	0	0
Total	**32,818,490**	**0**	**214,986**
New Improvements	362,413	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 1,506,211

3. Actual Tax Rates Levied for the 2023 Budget

Fund	Rate
BAXTER SPRING BOND & INTEREST	4.535000
BAXTER SPRING EMPLOYEE	10.478000
BAXTER SPRING GENERAL	28.171000
BAXTER SPRING INDUSTRIAL	0.000000
BAXTER SPRING LIBRARY	4.011000
BAXTER SPRING LIBRARY EMP BEN	0.575000
BAXTER SPRING MEMORIAL	0.000000
BAXTER SPRING SPECIAL LIA	0.000000
BAXTER SPRINGS MUSEUM BLG	2.115000
	49.885000
Revenue Neutral Rate:	**45.078000**

4. Final Assessed Valuation from November 1, 2022 Abstract 29,653,830

5. All Personal Property excluding Watercraft for 2022 1,392,400

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 964,835

8. 2022 Column (2021 Tax) Delq % for BAXTER SPRING GENERAL Fund 3.19 %

9. 2022 Column (2021 Tax) Delq % for Special Assessments 92.75 %

Tax Increment Financing - TIF/RHID:

TIF/RHID Base Assessed Valuation 0

TIF/RHID Current Assessed Valuation 0

TIF/RHID is not subtracted from Real Estate Value.

If you have any Recreation Commissions funds listed on this page, please send a copy of this page to the Recreation Commission.

06/19/2023
Date

Rebecca S Brassart
Provided by

Cherokee County
Name of County

BAXTER SPRINGS REC

Recreation Commission

1. Estimated Assessed Valuation Information as of July 1, 2023

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	26,086,064	0	214,986
Personal Property	1,506,211	0	0
Oil and Gas	0	0	0
State Assessed Utilities	5,226,215	0	0
Severed Minerals	0	0	0
Total	**32,818,490**	**0**	**214,986**
New Improvements	362,413	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 1,506,211

3. Actual Tax Rates Levied for the 2023 Budget

Fund	Rate
BAXTER SPRING RECREATION	0.087000
	0.087000
Revenue Neutral Rate:	**0.079000**

4. Final Assessed Valuation from November 1, 2022 Abstract 29,653,830
5. All Personal Property excluding Watercraft for 2022 1,392,400
6. Gross Earning (Intangible) Tax Estimate 0.00
7. Neighborhood Revitalization District Valuation Subject to Rebates 0
8. 2022 Column (2021 Tax) Delq % for BAXTER SPRING RECREATION Fund 3.19 %

Tax Increment Financing - TIF/RHID:

TIF/RHID Base Assessed Valuation 0

TIF/RHID Current Assessed Valuation 0

TIF/RHID is not subtracted from Real Estate Value.

06/19/2023
Date

Rebecca S Brassart
Provided by

Cherokee County
Name of County