2023

CERTIFICATE

To the Clerk of Osborne County, State of Kansas

We, the undersigned, officers of

City of Downs, 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 expenditures 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 Vehicle 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	752,387	258,401	51.337
Debt Service	10-113	8	254,779	113,391	22.287
Library	12-1220	8	30,630	22,848	4.491
Industrial Promotion	12-1617H	9	13,625	5,052	0.993
Special Highway		10	129,363		
Cemetery Care		10	8,446		
Special Parks and Recreation		11	4,944		
ARPA Grant		11	84,521		
Water and Sewer Utility		12	415,347		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Totals		xxxxxxx	1,694,042	399,692	79.308
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			5087755
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 70.724

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Attest: September 7, 2022
Kathleen Michele Retzlaff
County Clerk

Governing Body

CITY OF DOWNS SEAL KANSAS

No assurance is provided.

City of Downs, 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 Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	180,566	32,685	545	150	932	294
Debt Service	156,681	28,361	473	131	809	255
Library	20,442	3,700	62	17	106	33
Industrial Promotion	4	1	0	0	0	0
TOTAL	357,693	64,747	1,080	298	1,847	582

County Treas Motor Vehicle Estimate	64,747				
County Treas Recreational Vehicle Estimate		1,080			
County Treas 16/20M Vehicle Estimate			298		
County Treas Commercial Vehicle Tax Estimate				1,847	
County Treas Watercraft Tax Estimate					582

Motor Vehicle Factor	0.18101				
Recreational Vehicle Factor		0.00302			
16/20M Vehicle Factor			0.00083		
Commercial Vehicle Factor				0.00516	
Watercraft Factor					0.00163

No assurance is provided.

City of Downs, 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
General	City Equipment Reserve	15,700	5,000	5,000	12-1,117
Water and Sewer	Bond and Interest	50,000	70,000	70,000	12-825d
Water and Sewer	General	25,000	5,000	5,000	12-825d
General	Fire Equipment Reserve	3,837	2,000	2,000	12-1,117
General	ARPA Grant Fund	62,112	55,613	0	12-825d
General	Bond and Interest	125,000	0	0	12-825d
ARPA Fund	General	3,235	30,000	10,000	12-825d
	Totals	284,884	167,613	92,000	
	Adjustments*				
	Adjusted Totals	284,884	167,613	92,000	

No assurance is provided.

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

City of Downs, Kansas

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount 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			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE - Water Supply	8/1/2006	2/1/2026	3.69	436,873	127,737	Feb/Aug	Feb/Aug	4,470	26,598	3,480	27,589
KDHE - Sewer	3/1/2009	9/1/2028	2.57	1,189,333	629,913	Mar/Sept	Mar/Sept	15,730	83,242	13,567	85,396
KDHE - Water Supply	12/20/2018	8/1/2040	2.54	1,546,071	1,468,703	Feb/Aug	Feb/Aug	5,087	61,008	4,873	62,567
Total Other					2,226,353			25,287	170,848	21,920	175,552
Total Indebtedness					2,226,353			25,287	170,848	21,920	175,552

No assurance is provided.

City of Downs, Kansas

2023

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2022	Payments Due 2022	Payments Due 2023
Skid Steer Loader	11/29/2019	72	4.70	50,009	30,152	9,451	9,451
Streetsweeper	3/23/2020	60	2.95	25,000	15,214	5,336	5,336
Ditch Witch	11/22/2020	52	2.75	54,500	38,396	11,582	11,581
Oil Tank Lease	10/6/2021	60	2.75	41,300	37,284	8,032	8,033
Bobcat Loader	4/12/2022	60	3.13	82,889	74,755	15,096	16,266
Totals					**195,801**	**49,497**	**50,667**

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

No assurance is provided.

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

Budgeted Year: 2023

Library found in: City of Downs, Kansas
Osborne 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	$20,442	$22,848
Delinquent Tax	$500	$500
Motor Vehicle Tax	$3,419	$3,700
Recreational Vehicle Tax	$63	$62
16/20M Vehicle Tax	$21	$17
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$24,445	$27,127
Difference in Total Taxes:	$2,682	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$4,526,492	$5,057,811
Did Assessed Valuation Decrease?	No	
Levy Rate	4.517	4.517
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Downs, 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	317,203	264,734	172,819
Receipts:			
Ad Valorem Tax	261,143	180,566	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,431	3,000	3,000
Motor Vehicle Tax	51,696	46,590	32,685
Recreational Vehicle Tax	932	857	545
16/20M Vehicle Tax	291	281	150
Commercial Vehicle Tax	2,426	2,109	932
Watercraft Tax	454	449	294
Gross Earning (Intangible) Tax	0	12,433	10,561
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Highway Connecting Links	9,993	8,000	8,000
Local Sales Tax	117,692	98,000	98,000
Franchise Tax	66,740	69,000	69,000
Dog Licenses	1,965	2,000	2,000
Other Licenses and Permits	4,079	7,000	7,000
Rural Fire Contracts & Runs	15,000	15,000	15,000
Swimming Pool	9,147	12,000	12,000
Court Fines & Impound Fees	393	2,000	2,000
Rent	6,180	7,000	7,000
Clinic Rent	0	4,000	4,000
Reimbursements	208	1,000	1,000
Sale of Cemetery Lots & City Property	225	0	0
Transfer from Water & Sewer Utility	25,000	25,000	25,000
Memorials Fire Department	3,800	0	0
Donations	16,201	0	0
Federal Grant	61,745	0	0
Transfer from ARPA Fund	3,235	30,000	10,000
In Lieu of Taxes (IRB)	7,030	5,000	5,000
Interest on Idle Funds	1,426	3,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous	17,683	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**690,107**	**539,285**	**321,167**
Resources Available:	**1,007,310**	**804,019**	**493,986**

City of Downs, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	1,007,310	804,019	493,986
Expenditures:			
General Government	81,293	119,500	119,500
Maintenance Shop	0	10,000	10,000
Street Improvement	150,803	133,787	134,287
Fire	29,833	39,500	31,500
Park	36,084	36,000	36,000
Recreation	0	0	5,000
Swimming Pool	46,274	40,500	40,500
Cemetery	14,407	12,000	12,000
Memorial Hall	15,416	14,000	14,000
Sub-Total detail page	374,110	405,287	402,787
Ambulance	0	0	0
Audit and Budget	11,300	10,000	10,000
Utilities	73,582	62,300	60,000
Employee benefits	73,288	90,000	90,000
Transfer to City Equipment Reserve Fund	15,700	5,000	5,000
Transfer to Fire Equipment Reserve Fund	3,837	2,000	2,000
Clinic	3,647	1,000	1,000
Transfer to ARPA Grant Fund	62,112	55,613	0
Transfer to Bond and Interest Fund	125,000	0	0
Cash Forward (2023 column)			181,600
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**742,576**	**631,200**	**752,387**
Unencumbered Cash Balance Dec 31	264,734	172,819	xxxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	844,063	775,152	752,387
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	752,387
		Tax Required	258,401
	Delinquent Comp Rate: 0.0%		0
		Amount of 2022 Ad Valorem Tax	258,401

No assurance is provided.

City of Downs, Kansas 2023

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Government			
Salaries	35,905	60,000	60,000
Contractual	41,662	55,000	55,000
Commodities	3,726	4,500	4,500
Total	**81,293**	**119,500**	**119,500**
Maintenance Shop			
Contractual	0	5,000	5,000
Commodities	0	5,000	5,000
Total	**0**	**10,000**	**10,000**
Street Improvement			
Personal Services	8,472	13,000	13,000
Contractual	61,044	60,000	60,000
Commodities	81,287	42,000	42,000
Lease Purchases	0	18,787	19,287
Total	**150,803**	**133,787**	**134,287**
Fire			
Personal Services	5,430	15,000	7,000
Contractual	22,692	23,000	23,000
Commodities	1,711	1,500	1,500
Capital Outlay			
Total	**29,833**	**39,500**	**31,500**
Park			
Personal Services	17,910	22,000	22,000
Contractual	4,454	7,500	7,500
Commodities	13,720	6,500	6,500
Total	**36,084**	**36,000**	**36,000**
Recreation			
Contractual	0	0	2,500
Commodities	0	0	2,500
Total	**0**	**0**	**5,000**
Swimming Pool			
Personal Services	26,987	26,000	26,000
Contractual	1,610	7,500	7,500
Commodities	17,677	7,000	7,000
Total	**46,274**	**40,500**	**40,500**
Cemetery			
Personal Services	11,638	9,000	9,000
Contractual	381	2,000	2,000
Commodities	2,388	1,000	1,000
Total	**14,407**	**12,000**	**12,000**
Memorial Hall			
Personal Services	11,637	9,100	9,100
Contractual	3,590	4,200	4,200
Commodities	189	700	700
Total	**15,416**	**14,000**	**14,000**
Page Total	**374,110**	**405,287**	**402,787**

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

City of Downs, Kansas 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	133	844	40,859
Receipts:			
Ad Valorem Tax	44,331	156,681	xxxxxxxxxxxxxxxxxx
Delinquent Tax	839	500	500
Motor Vehicle Tax	9,368	8,310	28,361
Recreational Vehicle Tax	169	153	473
16/20M Vehicle Tax	53	50	131
Commercial Vehicle Tax	446	376	809
Watercraft Tax	82	80	255
Transfer from Water and Sewer Utility	50,000	70,000	70,000
Transfer from General Fund	125,000	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**230,282**	**236,150**	**100,529**
Resources Available:	**230,415**	**236,994**	**141,388**
Expenditures:			
Water Loan - Principal	103,011	26,598	27,589
Water Loan - Interest	29,389	4,470	3,480
Sewer Loan - Principal	81,144	83,242	85,396
Sewer Loan - Interest	16,027	15,730	13,567
Water Loan - Principal	0	61,008	62,567
Water Loan - Interest	0	5,087	4,873
Cash Basis Reserve (2023 column)			57,307
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**229,571**	**196,135**	**254,779**
Unencumbered Cash Balance Dec 31	844	40,859	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	130,298	237,038	254,779
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	254,779
		Tax Required	113,391
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	113,391

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	3,364
Receipts:			
Ad Valorem Tax	18,239	20,442	xxxxxxxxxxxxxxxxxx
Delinquent Tax	396	500	500
Motor Vehicle Tax	3,854	3,419	3,700
Recreational Vehicle Tax	69	63	62
16/20M Vehicle Tax	22	21	17
Commercial Vehicle Tax	181	155	106
Watercraft Tax	33	33	33
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,794**	**24,633**	**4,418**
Resources Available:	**22,794**	**24,633**	**7,782**
Expenditures:			
Appropriation to Library	22,794	21,269	30,630
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**22,794**	**21,269**	**30,630**
Unencumbered Cash Balance Dec 31	0	3,364	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	22,956	24,633	30,630
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,630
		Tax Required	22,848
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	22,848

No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Promotion**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	12,111	13,093	8,572
Receipts:			
Ad Valorem Tax	4	4	xxxxxxxxxxxxxxxxx
Delinquent Tax	85	0	0
Motor Vehicle Tax	827	1	1
Recreational Vehicle Tax	15	0	0
16/20M Vehicle Tax	5	0	0
Commercial Vehicle Tax	39	0	0
Watercraft Tax	7	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**982**	**5**	**1**
Resources Available:	13,093	13,098	8,573
Expenditures:			
Payments to Downs Enterprise	0	4,526	0
Cash Forward (2023 column)			13,625
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**4,526**	**13,625**
Unencumbered Cash Balance Dec 31	13,093	8,572	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	5,601	7,529	13,625
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,625
		Tax Required	5,052
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	5,052

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
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

No assurance is provided.

City of Downs, Kansas 2023

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	90,123	102,124	106,733
Receipts:			
State of Kansas Gas Tax	23,682	22,290	22,630
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,682**	**22,290**	**22,630**
Resources Available:	**113,805**	**124,414**	**129,363**
Expenditures:			
Contractual Services	0	2,000	2,000
Commodities	100	100	100
Ditch Witch Lease Purchase	11,581	11,581	11,581
Bobcat Loader Lease Purchase	0	4,000	4,500
Cash Forward (2023 column)			111,182
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,681**	**17,681**	**129,363**
Unencumbered Cash Balance Dec 31	102,124	106,733	0
2021/2022/2023 Budget Authority Amount:	140,597	118,422	129,363

Adopted Budget

Cemetery Care	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	9,603	9,946	7,946
Receipts:			
Donations	250	500	500
Interest on Idle Funds	93	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**343**	**500**	**500**
Resources Available:	**9,946**	**10,446**	**8,446**
Expenditures:			
Contractual Services	0	1,000	1,000
Commodities	0	1,000	1,000
Capital Outlay	0	500	500
Cash Forward (2023 column)			5,946
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**2,500**	**8,446**
Unencumbered Cash Balance Dec 31	9,946	7,946	0
2021/2022/2023 Budget Authority Amount:	7,477	10,303	8,446

No assurance is provided.

City of Downs, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	-2,765	1,944	2,944
Receipts:			
Grain Sales	2,059	2,000	2,000
Donations	2,765	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,824**	**2,000**	**2,000**
Resources Available:	**2,059**	**3,944**	**4,944**
Expenditures:			
Commodities	115	1,000	4,944
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**115**	**1,000**	**4,944**
Unencumbered Cash Balance Dec 31	1,944	2,944	0
2021/2022/2023 Budget Authority Amount:	5,800	3,880	4,944

Adopted Budget **ARPA Grant**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	58,908	84,521
Receipts:			
Transfer from General	62,112	55,613	0
Interest on Idle Funds			
Miscellaneous	31		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**62,143**	**55,613**	**0**
Resources Available:	**62,143**	**114,521**	**84,521**
Expenditures:			
Transfer to General	3,235	30,000	10,000
Cash Forward (2023 column)			74,521
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,235**	**30,000**	**84,521**
Unencumbered Cash Balance Dec 31	58,908	84,521	0
2021/2022/2023 Budget Authority Amount:	0	0	84,521

See Tab A See Tab C

No assurance is provided.

City of Downs, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water and Sewer Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	-1,982	1,147	6,247
Receipts:			
Sales	391,597	408,000	408,000
Connection Fees	1,250	100	100
Reimbursed Expenses	646	1,000	1,000
Expansion Contribution	300	0	0
Loan Proceeds	660,375	0	0
CDBG Proceeds	264,235	0	0
Interest on Idle Funds			
Miscellaneous	9,455	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,327,858**	**409,100**	**409,100**
Resources Available:	**1,325,876**	**410,247**	**415,347**
Expenditures:			
Water Production			
Personal Services	30,364	31,000	31,000
Contractual	53,460	40,000	40,000
Commodities	96,406	105,000	112,000
Bobcat Loader Lease Purchase	0	4,000	4,500
Sewer			
Personal Services	29,095	29,000	29,000
Contractual	29,915	11,000	11,000
Commodities	9,945	20,000	20,000
Bobcat Loader Lease Purchase	0	4,000	4,500
General and Administative			
Personal Services	42,329	34,000	34,000
Contractual	26,251	25,000	25,000
Commodities	2,867	1,000	1,000
Other Expenditures			
Sales Tax	2,516	3,000	3,000
Water Protection Fee	1,891	2,000	2,000
Transfer to Bond and Interest - Water	50,000	70,000	70,000
Transfer to General Fund	25,000	25,000	25,000
Water Treatment Plant	924,690	0	0
Cash Forward (2023 column)			3,347
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,324,729**	**404,000**	**415,347**
Unencumbered Cash Balance Dec 31	1,147	6,247	0
2021/2022/2023 Budget Authority Amount:	351,100	413,638	415,347

See Tab A

No assurance is provided.

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NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		(6) Fund Name:		
Fire Equipment Reserve		**Freda Collar Trust**		**Sypulski Trust**		**Memorial Hall**		**Truck Route**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	25,827	Cash Balance Jan 1	2,132	Cash Balance Jan 1	33,830	Cash Balance Jan 1	22,964	Cash Balance Jan 1	4,480	Cash Balance Jan 1		89,233
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant	11,535	None	0	None	0	Grants	0	None				
Trf from General Fund	3,837											
Total Receipts	15,372	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	15,372
Resources Available:	41,199	Resources Available:	2,132	Resources Available:	33,830	Resources Available:	22,964	Resources Available:	4,480	Resources Available:	0	104,605
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditure	25,824	None	0	None	0	Commodities	26	None	0			
Total Expenditures	25,824	Total Expenditures	0	Total Expenditures	0	Total Expenditures	26	Total Expenditures	0	Total Expenditures	0	25,850
Cash Balance Dec 31	15,375	Cash Balance Dec 31	2,132	Cash Balance Dec 31	33,830	Cash Balance Dec 31	22,938	Cash Balance Dec 31	4,480	Cash Balance Dec 31	0	**78,755** **
												78,755 **

**Note: These two block figures should agree.

No assurance is provided.

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NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name: Cemetery Endowment		(2) Fund Name: Ambulance Fund		(3) Fund Name: Marie Thomas Trust		(4) Fund Name: Memorial Park Trust Fund		(5) Fund Name: Geometric Fund		(6) Fund Name: City Equipment Reserve Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	18,067	Cash Balance Dec 31	5,653	Cash Balance Dec 31	6,292	Cash Balance Dec 31	3,146	Cash Balance Dec 31	41,310	Cash Balance Dec 31	0	74,468
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None	0	None	0	None	0	Donations	695	Grants	761	Transfer from General Fund	15,700	
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	695	Total Receipts	761	Total Receipts	15700	17,156
Resources Available:	18,067	Resources Available:	5,653	Resources Available:	6,292	Resources Available:	3,841	Resources Available:	42,071	Resources Available:	15,700	91,624
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	None	0	None	0	None	0	Contractual Services	769	None	0	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	769	Total Expenditures	0	769
Cash Balance Dec 31	18,067	Cash Balance Dec 31	5,653	Cash Balance Dec 31	6,292	Cash Balance Dec 31	3,841	Cash Balance Dec 31	41,302	Cash Balance Dec 31	15,700	90,855 **
												90,855 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Downs, Kansas

will meet on September 6, 2022 at 6:00 PM at City Hall, Downs, 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, Downs, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 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	742,576	61.518	634,200	39.891	752,387	258,401	51.089
Debt Service	229,571	10.974	196,135	34.615	254,779	113,391	22.419
Library	22,794	4.515	21,269	4.517	30,630	22,848	4.517
Industrial Promotion		0.001	4,526	0.001	13,625	5,052	0.999
Special Highway	11,681		17,681		129,363		
Cemetery Care			2,500		8,446		
Special Parks and Recreation	115		1,000		4,944		
ARPA Grant	3,235		30,000		84,521		
Water and Sewer Utility	1,324,729		404,000		415,347		
Non-Budgeted Funds-A	25,850						
Non-Budgeted Funds-B	769						
Totals	2,361,320	77.008	1,308,311	79.024	1,694,042	399,692	79.024
						*Revenue Neutral Rate***	*70.724*
Less: Transfers	284,884		167,613		92,000		
Net Expenditure	2,076,436		1,140,698		1,602,042		
Total Tax Levied	318,783		357,693		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,139,709		4,526,492		5,057,811		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	968,257	2,444,969	2,226,353
Lease Purchase Principal	45,283	106,599	195,801
Total	1,013,540	2,551,568	2,422,154

*Tax rates are expressed in mills

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

Miranda Robinson
Official Title: City Clerk

No assurance is provided.

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City of Downs's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 19, 2022, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions. The City has to the best of their ability, evaluated the future estimated effects of COVID-19 on the City's receipts and expenditures.

RESOLUTION 2022-04

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

WHEREAS, the Revenue Neutral Rate for the City of Downs was calculated as 70.724 mills by the Osborne County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 6, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Downs, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF DOWNS. The City of Downs shall levy a property tax rate exceeding the Revenue Neutral Rate of 79.024 mills.

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

ADOPTED this 6th day of September 2022 and SIGNED by the Mayor.

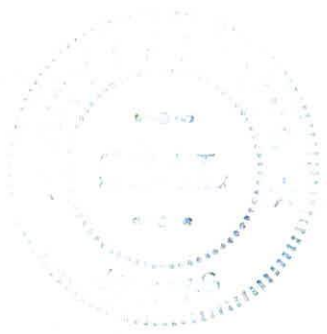
Vienna M Janis

Vienna Janis, Mayor

ATTEST:

Miranda L Robinson

Miranda Robinson, City Clerk



Roll Call Vote

A Roll Call Vote of the City of Downs To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 6, 2022
Resolution No. 2022-04

Governing Body Member	Yes	No	No Vote
John Cordill	✓		
Charlie Stevens	✓		
Joyce Hake	✓		
Devin Renken	✓		
Heather Hancock	✓		
TOTAL	5		

Certified:

Miranda Robinson

Miranda Robinson, City Clerk

CITY OF DOWNS
KS

State of Kansas
City

2023

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Miranda Robinson

Official Title: City Clerk

No assurance is provided.