State of Kansas
City

2023

CERTIFICATE

To the Clerk of Russell County, State of Kansas
We, the undersigned, officers of
City of Dorrance
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	158,673	48,388	
Debt Service	10-113				
Library	12-1220				
Special Highway			7,664		
Parks and Recreation			5,281		
Water Utility			55,000		
Sewer Utility			22,487		
Trash Utility			26,727		
Non-Budgeted Funds					
Totals		xxxxxx	275,832	48,388	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 32.303

Assisted by:
Gudenkauf & Malone, Ince

Address:
639 Main; PO Box 631
Russell, Ks 67665
Email:
accountants@gmbinc.net

Date Attested: September 14 2022

County Clerk

Governing Body

Douglas Guenther, Mayor
Bev Wooley
Robert Lawrence
Don Bushell, Jr.

City of Dorrance

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	39,077	5,506	324	169	38	260
Debt Service						
Library						
TOTAL	39,077	5,506	324	169	38	260

County Treas Motor Vehicle Estimate 5,506

County Treas Recreational Vehicle Estimate 324

County Treas 16/20M Vehicle Estimate 169

County Treas Commercial Vehicle Tax Estimate 38

County Treas Watercraft Tax Estimate 260

Motor Vehicle Factor 0.14090

Recreational Vehicle Factor 0.00829

16/20 Vehicle Factor 0.00432

Commercial Vehicle Factor 0.00097

Watercraft Factor 0.00665

City of Dorrance

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
Water	Water Aux	600	2,200	2,200	12-1,117
Sewer	Sewer Aux	2,000	600	600	12-631o
Sprecial Street	Equip Aux	1,000			12-1,117
Trash	General	1,500			12-825d
Sewer	General	7,500	4,723	4,723	12-825d
Water	General	3,000			12-825d
General	Equip Aux		25,800	25,800	12-1,117
	Totals	15,600	33,323	33,323	
	Adjustments*				
	Adjusted Totals	15,600	33,323	33,323	

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

City of Dorrance 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	90,889	108,184	78,110
Receipts:			
Ad Valorem Tax	30,157	39,077	xxxxxxxxxxxxxxxx
Delinquent Tax	723		
Motor Vehicle Tax	4,768	4,931	5,506
Recreational Vehicle Tax	290	199	324
16/20M Vehicle Tax	250	255	169
Commercial Vehicle Tax	30	0	38
Watercraft Tax		186	260
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	4,425	2,191	2,191
Local Sales Tax	19,598	10,187	10,187
Franchise Tax	10,603	8,000	8,000
Licenses	596	5,500	5,500
Reimbursements	1,094		
Cemetery	1,200		
Transfer from Water	3,000		
Transfer from Sewer	7,500		
Transfer from Sewer Aux	16,000		
Transfer from Trash	1,500		
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,764		
Neighborhood Revitalization Rebate			0
Miscellaneous	551		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**104,049**	**70,526**	**32,175**
Resources Available:	**194,938**	**178,710**	**110,285**
Expenditures:			
Salaries & Wages	40,596	37,500	37,500
Repairs and Supplies	12,969	4,000	4,000
Office Expense and Supplies	1,709	4,500	4,500
Utilities	12,901	10,000	10,000
Professional Fees	803	500	500
Road Department	6,037	10,000	68,073
Insurance	7,792	6,500	6,500
Capital Outlay	3,672	1,800	1,800
Transfer to Equip Aux		25,800	25,800
Cemetery	275		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**86,754**	**100,600**	**158,673**
Unencumbered Cash Balance Dec 31	108,184	78,110	xxxxxxxxxxxxxxxx
2021/2022/2023 **Budget Authority Amoun**	112,593	100,600	158,673
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	158,673
		Tax Required	48,388
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	**48,388**

CPA Summary

City of Dorrance 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	2,000	2,784	2,684
Receipts:			
State of Kansas Gas Tax	5,209	4,900	4,980
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,209**	**4,900**	**4,980**
Resources Available:	**7,209**	**7,684**	**7,664**
Expenditures:			
Street Repair and Maint	3,425	5,000	7,664
Transfer to Equip Aux	1,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,425**	**5,000**	**7,664**
Unencumbered Cash Balance Dec 31	2,784	2,684	0
2021/2022/2023 Budget Authority Amount	9,660	5,000	7,664

Adopted Budget **Parks and Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,030	4,681	4,481
Receipts:			
State of Kansas	1,155	800	800
Pics in the Park	621		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,776**	**800**	**800**
Resources Available:	**4,806**	**5,481**	**5,281**
Expenditures:			
Recreation	125	1,000	5,281
Transfer to General			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**125**	**1,000**	**5,281**
Unencumbered Cash Balance Dec 31	4,681	4,481	0
2021/2022/2023 Budget Authority Amount	4,090	1,000	5,281

CPA Summary

City of Dorrance 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,915	2,001	0
Receipts:			
Charges to Customers	37,846	55,000	55,000
Transfer from Water Aux	10,500		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**48,346**	**55,000**	**55,000**
Resources Available:	**54,261**	**57,001**	**55,000**
Expenditures:			
Operations	4,138	1,651	1,651
Wages and Payroll Tax	3,088	3,110	3,110
Repairs and Supplies	1,647	29,607	27,606
Utilities	20,200	19,925	19,925
Sales Tax	353	339	339
Captial Outlay	22,234	169	169
Transfer to Water Auxiliary Fund	600	2,200	2,200
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**52,260**	**57,001**	**55,000**
Unencumbered Cash Balance Dec 31	2,001	0	0
2021/2022/2023 Budget Authority Amount	76,097	77,368	55,000

Adopted Budget **Sewer Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,604	2,487	2,487
Receipts:			
Charges to Customers	11,135	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,135**	**20,000**	**20,000**
Resources Available:	**13,739**	**22,487**	**22,487**
Expenditures:			
Operations	1,752	10,000	12,487
Transfer to Sewer Auxiliary Fund	2,000	600	600
Transfer to General Fund	7,500	4,723	4,723
Capital Outlay		4,677	4,677
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,252**	**20,000**	**22,487**
Unencumbered Cash Balance Dec 31	2,487	2,487	0
2021/2022/2023 Budget Authority Amount	25,491	20,000	22,487

CPA Summary

City of Dorrance 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,201	2,727	2,727
Receipts:			
Collections	23,457	24,000	24,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**23,457**	**24,000**	**24,000**
Resources Available:	**24,658**	**26,727**	**26,727**
Expenditures:			
Contractual Services	20,431	24,000	26,727
Miscellaneous			
Transfer to General	1,500		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**21,931**	**24,000**	**26,727**
Unencumbered Cash Balance Dec 31	2,727	2,727	0
2021/2022/2023 Budget Authority Amount	30,000	24,000	26,727

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

City of Dorrance

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Auxiliary		**Sewer Auxiliary**		**Equip Auxiliary**		**Grant**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	66,068	Cash Balance Jan 1	49,591	Cash Balance Jan 1	24,000	Cash Balance Jan 1	0	Cash Balance Jan 1		139,659
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	2,400	Transfer	2,600	Transfer	1,000	COVID	13,578			
Interest	672	Interest	131			Grant	1,000			
Total Receipts	3,072	Total Receipts	2,731	Total Receipts	1,000	Total Receipts	14,578	Total Receipts	0	21,381
Resources Available:	69,140	Resources Available:	52,322	Resources Available:	25,000	Resources Available:	14,578	Resources Available:	0	161,040
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfer	10,500	Transfer	16,600							
Total Expenditures	10,500	Total Expenditures	16,600	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	27,100
Cash Balance Dec 31	58,640	Cash Balance Dec 31	35,722	Cash Balance Dec 31	25,000	Cash Balance Dec 31	14,578	Cash Balance Dec 31	0	133,940 **
										133,940 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Dorrance

will meet on September 10, 2022 at 8:00 AM at Dorrance City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

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

BUDGET SUMMARY

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

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	86,754	31.218	100,600	39.993	158,673	48,388	40.000
Special Highway	4,425		5,000		7,664		
Parks and Recreation	125		1,000		5,281		
Water Utility	52,260		57,001		55,000		
Sewer Utility	11,252		20,000		22,487		
Trash Utility	21,931		24,000		26,727		
Non-Budgeted Funds	27,100						
Totals	203,847	31.218	207,601	39.993	275,832	48,388	40.000
						*Revenue Neutral Rate***	*32.303*
Less: Transfers	15,600		33,323		33,323		
Net Expenditure	188,247		174,278		242,509		
Total Tax Levied	30,280		39,077		xxxxxxxxxxxxxxxxx		
Assessed Valuation	969,948		977,093		1,209,687		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Anita L. Patton

City Official Title: City Treasurer

STATE OF KANSAS
RUSSELL
COUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the ***Russell County News***, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Russell County, Kansas, with a general paid circulation on a weekly basis in Russell County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Russell, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive Week, the first publication thereof being made as aforesaid on the 25 day of Aug, 2022, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: [signature]

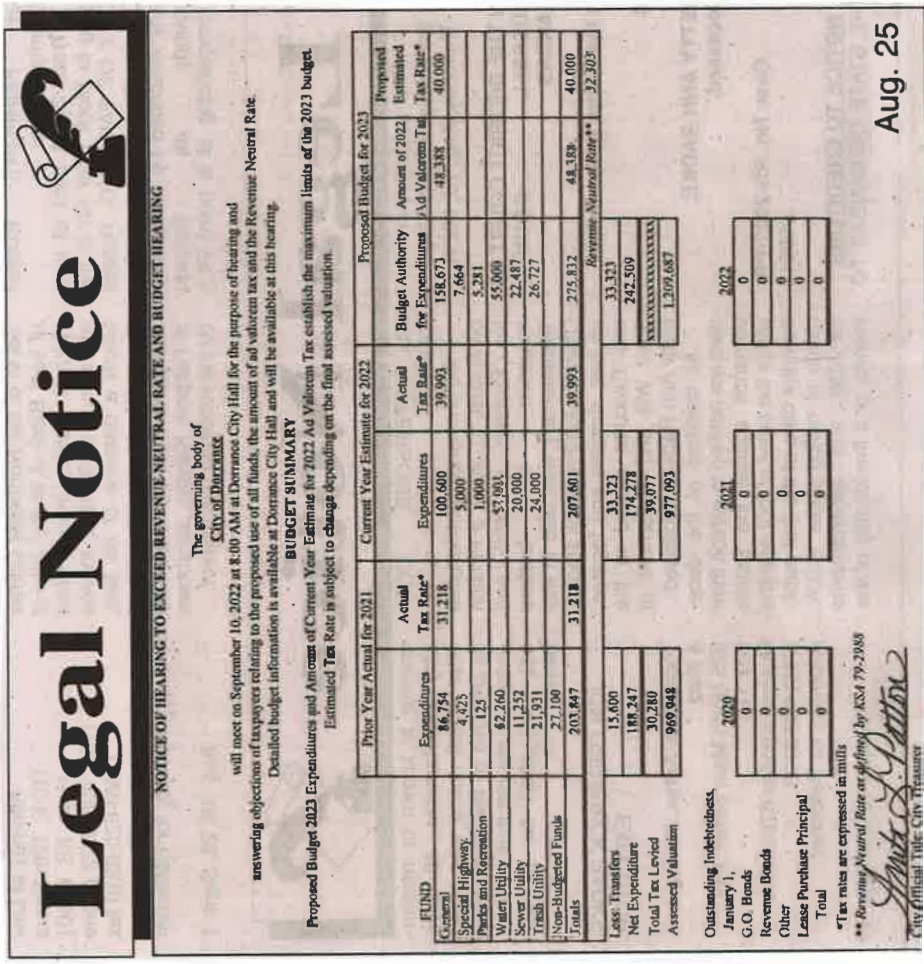
Subscribed and sworn to before me this 26 day of Aug, 2022.

SUSAN R. KRILEY
Notary Public - State of Kansas
My Appt. Expires 6-5-2023

Susan R Kriley
Notary Public's Signature

My commission expires: June 5, 2023

Publication Fee	$ 100.04
Affidavit, Notary's Fee	$ 1.00
Additional copies ___ @___	$
Total Publication Fee	$ 101.04



Legal Notice

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Dorrance
will meet on September 10, 2022 at 8:00 AM at Dorrance City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at Dorrance City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		Proposed Estimated Tax Rate*
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	
General	86,754	31.218	100,600	39.993	158,673	48,388	40.000
Special Highway	4,425		5,000		7,664		
Parks and Recreation	125		1,000		5,281		
Water Utility	82,260		57,093		55,000		
Sewer Utility	11,252		20,000		22,487		
Trash Utility	21,931		24,000		26,727		
Non-Budgeted Funds	27,100						
Totals	205,847	31.218	207,601	39.993	275,832	48,388	40.000
					Revenue Neutral Rate**		32.305
Less: Transfers	15,800		33,323		33,323		
Net Expenditure	188,247		174,278		242,509		
Total Tax Levied	30,280		39,077		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	969,948		977,093		1,209,687		

Outstanding Indebtedness,	2020	2021	2022
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

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

Shirley L. Patton
City Official Title: City Treasurer

Aug. 25

Resolution No. 2022-1

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

WHEREAS, the Revenue Neutral Rate for the City of Dorrance was calculated as 32.303 mills by the Russell County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 10, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Dorrance, 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 DORRANCE:

The City of Dorrance shall levy a property tax rate exceeding the Revenue Neutral Rate of 32.303 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 10th day of September 2022 (month and year) and SIGNED by the Mayor.

Douglas W. Dreiling
Mayor

Attested:
Lisa Vogt
City Clerk

Roll Call

Hearing to Exceed Revenue Neutral Rate:
Resolution #

Governing Body Member	Yes	No	Abstained/ Absent
Douglas Guenther	X		
Beverley Wooley	X		
Don Bushell Jr.	X		
Robert Lawrence	X		
TOTAL			

Attested: Anita L. Patton
City Treasurer

City of Dorrance

2023

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2022	Payments Due 2022	Payments Due 2023
				Totals	**0**	**0**	**0**

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

City of Dorrance

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**