State of Kansas
City

2023

CERTIFICATE

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

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	68,000	10,266	47.073
Debt Service	10-113				
Library	12-1220				
Special Highway		7	16,000		
Sewer Utility		7	57,798		
Totals		xxxxxx	141,798	10,266	47.073
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 47.070

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

Date Attested: 9/15 2022

Ashley Shelton
County Clerk

Governing Body

CITY OF REDFIELD, KANSAS

2023

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	10,265	2,470	26	58	419	24
TOTAL	10,265	2,470	26	58	419	24

County Treas Motor Vehicle Estimate 2,470

County Treas Recreational Vehicle Estimate 26

County Treas 16/20M Vehicle Estimate 58

County Treas Commercial Vehicle Tax Estimate 419

County Treas Watercraft Tax Estimate 24

Motor Vehicle Factor 0.24062

Recreational Vehicle Factor 0.00253

16/20 Vehicle Factor 0.00565

Commercial Vehicle Factor 0.04082

Watercraft Factor 0.00234

CITY OF REDFIELD, 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
NONE					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

CITY OF REDFIELD, KANSAS

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:											
Series 1996 Sewer Bonds	8/28/1996	8/28/2036	5.13%	139,300	85,800	Feb/Aug	Aug	4,398	3,900	4,198	4,100
Total G.O. Bonds					**85,800**			**4,398**	**3,900**	**4,198**	**4,100**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**85,800**			**4,398**	**3,900**	**4,198**	**4,100**

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
NONE							
				Totals	**0**	**0**	**0**

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

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	66,127	61,664	36,727
Receipts:			
Ad Valorem Tax	9,360	10,265	xxxxxxxxxxxxxxxx
Delinquent Tax	2,612	5	0
Motor Vehicle Tax	3,211	2,004	2,470
Recreational Vehicle Tax		34	26
16/20M Vehicle Tax		72	58
Commercial Vehicle Tax		380	419
Watercraft Tax		15	24
Grant	10,793	0	0
Sales Taxes	13,766	13,000	13,000
Reimbursement from Sewer fund	10,000	0	0
Other general revenues	7,335	4,778	5,000
Interest on Idle Funds	13	10	10
Neighborhood Revitalization Rebate			0
Miscellaneous	0		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**57,091**	**30,563**	**21,007**
Resources Available:	**123,218**	**92,227**	**57,734**
Expenditures:			
General-insurance	15,159	13,000	15,000
General-utilities	8,050	8,000	9,000
General-other contractual	3,329	11,500	6,000
General-commodities	1,062	3,000	3,000
General-capital outlays	25,492	10,000	25,000
Park	8,462	10,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**61,554**	**55,500**	**68,000**
Unencumbered Cash Balance Dec 31	61,664	36,727	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	83,000	84,420	68,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	68,000
		Tax Required	10,266
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	**10,266**

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	12,182	15,270	13,190
Receipts:			
State of Kansas Gas Tax	4,136	3,920	3,980
County Transfers Gas		0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**4,136**	**3,920**	**3,980**
Resources Available:	**16,318**	**19,190**	**17,170**
Expenditures:			
Street Repair and Maint	1,048	6,000	16,000
Cash Forward (2023 column)			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,048**	**6,000**	**16,000**
Unencumbered Cash Balance Dec 31	15,270	13,190	1,170
2021/2022/2023 Budget Authority Amount	16,000	16,000	16,000

Adopted Budget **Sewer Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	25,744	46,435	24,637
Receipts:			
Charges to Customers	37,585	36,000	36,000
Grant-ARPA	10,847	0	0
Grant-FMHA	11,627	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**60,059**	**36,000**	**36,000**
Resources Available:	**85,803**	**82,435**	**60,637**
Expenditures:			
Operating Expenses	6,887	12,000	12,000
Capital Outlays	14,090	37,500	37,500
Capital Outlays-Reimburse General Fund	10,000	0	
Debt Service			
Principal	3,800	3,900	4,100
Interest	4,592	4,398	4,198
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**39,369**	**57,798**	**57,798**
Unencumbered Cash Balance Dec 31	46,435	24,637	2,839
2021/2022/2023 Budget Authority Amount	54,589	60,298	57,798

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

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

CITY OF REDFIELD, KANSAS

will meet on September 12, 2022 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

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

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 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	61,554	51.153	55,500	51.683	68,000	10,266	47.073
Debt Service							
Library							
Special Highway	1,048		6,000		16,000		
Sewer Utility	39,369		57,798		57,798		
Totals	101,971	51.153	119,298	51.683	141,798	10,266	47.073
						*Revenue Neutral Rate***	*47.070*
Less: Transfers	0		0		0		
Net Expenditure	101,971		119,298		141,798		
Total Tax Levied	10,263		10,265		xxxxxxxxxxxxxxxxx		
Assessed Valuation	200,634		198,618		218,088		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	93,100	89,600	85,800
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	93,100	89,600	85,800

*Tax rates are expressed in mills

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

Heather Guss Hunt

City Official Title: City Clerk

CPA Summary

Diehl
Banwart
Bolton
Certified Public Accountants PA

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

City of Redfield City Council
Refield, Kansas

Management is responsible for the accompanying historical financial statements of the City of Redfield, Kansas, included in the accompanying prescribed form for the year ended December 31, 2021, in accordance with the Kansas Department of Administration – Municipal Services. We have performed a compilation engagement of the historical financial information in accordance with Statements on Standards for Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial statements.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of the City of Redfield, Kansas, for the years ending December 31, 2022 and 2023, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted statements is limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecasts and, accordingly, do not express an opinion or another form of assurance eon the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring

Other Matters

The historical financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be presented in accordance with accounting principles generally accepted in the United States of America.

The budget included in the accompanying prescribed form is intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Very truly yours,
DIEHL, BANWART, BOLTON, CPAs PA
Diehl, Banwart, Bolton, CPAs, PA

4-Aug-22

7 1/2 East Wall Street • P.O. Box 469 • Fort Scott, Kansas 66701
Phone (620) 223-4300 • Fax (620) 223-2242
www.cpadbb.com

CITY OF REDFIELD
Summary of Significant Assumptions and Accounting Policies

Note 1 - Nature & Limitations

The accompanying financial presents, to the best of management's knowledge and belief, the City's expected results of operations for calendar year 2022 and 2023. The budgets reflect management's judgment as of the date of this budget, of the expected conditions and its expected course of action. Because events and circumstances frequently do not occur as expected, there will usually be differences between the budgeted and actual results and those differences may be material. The following assumptions are those that management believes are significant to the budget.

Note 2 - Summary of Significant Accounting Policies

Assessed valuation-The valuations of property in the City are estimates determined by the County appraiser's office.

Receipts-Ad valorem revenues are based on the expected collection of taxes levied for the 2022 and 2023 budget years. Motor vehicle, recreational vehicle, 16/20M vehicle, commercial vehicle, and state gas taxes are based on collection estimates as supplied by the County treasurer and the State of Kansas. Other revenues for 2023 are assumed to be approximately the same as the 2022 budgeted amounts.

Expenditures-2022 expenditures are entered primarily from the adopted 2022 budget information except for capital outlays.

2023 Expenditures are expected to remain similar to the 2022 budgeted amounts except for known differences.

Debt service expenditures are based on the scheduled payments in the debt agreements that existed as of the date of this budget.