State of Kansas
City

2023

CERTIFICATE

To the Clerk of Rice County, State of Kansas
We, the undersigned, officers of
City of Little River
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)
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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	584,725	101,514	42.239
Bond and Interest	10-113	8	2,929	2,101	0.874
Library	12-1220	8	12,500	11,268	4.688
Employee Benefit		9	28,000	25,216	10.492
Special Highway		10	14,510		
Gas Utility		10	373,308		
Water Utility		11	217,161		
Sewer Utility		11	135,707		
Solid Waste Utility		12	40,278		
Special Parks and Recreation		12	856		
Non-Budgeted Funds-A		13			
Totals		xxxxxx	**1,409,974**	**140,099**	58.293
Budget Hearing Notice		14			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			2,403,336
RNR Hearing Notice		14			
Neighborhood Revitalization		15			Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 50.440

Exceed to 58.030

Assisted by:
AdamsBrown, LLC

Address:
PO Drawer J
Great Bend, KS 67530
Email:
dhollingshead@adamsbrowncpa.com

Attest: _____ 2022

FILED
SEP 14 2022
Aurelia Garcia
COUNTY CLERK

County Clerk

Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Little River

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	95,742	18,987	352	53	646	119
Debt Service	1,700	337	6	1	11	2
Library	9,889	1,961	36	5	67	12
Employee Benefit	14,447	2,865	53	8	97	18
TOTAL	**121,778**	**24,150**	**447**	**67**	**821**	**151**

County Treas Motor Vehicle Estimate	24,150				
County Treas Recreational Vehicle Estimate		447			
County Treas 16/20M Vehicle Estimate			67		
County Treas Commercial Vehicle Tax Estimate				821	
County Treas Watercraft Tax Estimate					151

Motor Vehicle Factor	0.19831				
Recreational Vehicle Factor		0.00367			
16/20M Vehicle Factor			0.00055		
Commercial Vehicle Factor				0.00674	
Watercraft Factor					0.00124

City of Little River 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 Utlility Fund	Equipment Reserve Fund	5,000	5,000	5,000	K.S.A. 12-1,117
Gas Utility Fund	Equipment Reserve Fund	10,000	15,000	15,000	K.S.A. 12-1,117
General Fund	Equipment Reserve Fund	0	10,000	10,000	K.S.A. 12-1,117
Sewer Utility Fund	General Fund	5,000	0	0	K.S.A. 12-825d
Water Utlility Fund	General Fund	5,000	0	0	K.S.A. 12-825d
Gas Utility Fund	General Fund	5,000	0	0	K.S.A. 12-825d
General Fund	Sewer Reserve Fund	10,000	10,000	10,000	K.S.A. 12-825d
Sewer Utility Fund	Sewer Reserve Fund	5,000	5,000	5,000	K.S.A. 12-825d
General Fund	Special Highway Reserve Fund	10,000	40,000	60,000	K.S.A. 68-590
Solid Waste Fund	Special Highway Reserve Fund	5,000	1,500	5,000	K.S.A. 12-825d
Water Utlility Fund	Special Highway Reserve Fund	15,000	10,000	10,000	K.S.A. 12-825d
Gas Utility Fund	Special Highway Reserve Fund	15,000	10,000	15,000	K.S.A. 12-825d
	Totals	**90,000**	**106,500**	**135,000**	
	Adjustments*				
	Adjusted Totals	**90,000**	**106,500**	**135,000**	

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

State of Kansas
City

City of Little River

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:											
Series 2011	1/21/2011	1/21/2041	4.00	42,000	31,901	1/1	1/1	1,276	1,153	1,230	1,199
Total G.O. Bonds					**31,901**			**1,276**	**1,153**	**1,230**	**1,199**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Sewer Loan	9/1/2006	3/1/2026	2.75	190,383	51,558	3/1 & 9/1	3/1 & 9/1	1,221	10,916	946	11,218
KDHE Water Loan	8/18/2011	2/1/2031	3.67	507,394	279,982	2/1 & 8/1	2/1 & 8/1	9,089	25,128	8,247	26,059
City Utility Low Interest Loar	3/26/2021	1/1/2031	0.25	397,259	357,767	1/1 & 7/1	1/1 & 7/1	870	39,356	771	39,454
Total Other					**689,307**			**11,180**	**75,400**	**9,964**	**76,731**
Total Indebtedness					**721,208**			**12,456**	**76,553**	**11,194**	**77,930**

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
None Noted							
Totals					**0**	**0**	**0**

***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: 2023

Library found in: City of Little River
Rice 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	$9,889	$11,268
Delinquent Tax	$0	$0
Motor Vehicle Tax	$2,273	$1,961
Recreational Vehicle Tax	$33	$36
16/20M Vehicle Tax	$3	$5
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$12,198	$13,270
Difference in Total Taxes:	$1,072	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,096,150	$2,414,236
Did Assessed Valuation Decrease?	No	
Levy Rate	4.718	4.667
Difference in Levy Rate:	(0.051)	
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 Little River 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	320,667	433,102	318,699
Receipts:			
Ad Valorem Tax	84,675	95,742	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,701	0	0
Motor Vehicle Tax	20,294	21,049	18,987
Recreational Vehicle Tax	4,590	302	352
16/20M Vehicle Tax	27	28	53
Commercial Vehicle Tax	0	666	646
Watercraft Tax	0	0	119
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Fines	2,157	2,000	2,000
Compensating Use Tax	32,462	34,000	34,000
Local Sales Tax	70,553	72,000	72,000
Franchise Tax	13,964	13,000	13,000
Liquor Tax	46	500	500
Licenses	490	500	500
Utility Penalties Collected	3,785	4,500	4,500
Dividends	0	4,071	4,500
Sale of Assets	14,634	0	0
USD 444 SRO Payment	0	4,500	4,500
Federal Aid - COVID 19	39,831	40,000	0
Federal Aid	300	0	0
Transfers In Sewer Utility	5,000	0	0
Transfers In Water Utility	5,000	0	0
Transfers In Gas Utility	5,000	0	0
Interest on Idle Funds	3,436	1,500	1,500
Insurance Reimbursement	4,386	2,544	0
Neighborhood Revitalization Rebate	-6,832	-8,580	-6,640
Miscellaneous	15,122	20,000	15,000
Does miscellaneous exceed 10% Total Re			
Total Receipts	**321,621**	**308,322**	**165,517**
Resources Available:	**642,288**	**741,424**	**484,216**

City of Little River 2023

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	642,288	741,424	484,216
Expenditures:			
General Government	120,970	190,000	260,000
Public Safety	9,290	35,000	50,000
Street Lights	9,878	12,000	15,000
Streets and Sidewalks	25,497	41,500	100,000
Parks and Recreation	78	4,500	4,500
Library	8,168	225	225
0	0	0	0
0	0	0	0
Sub-Total detail page	173,881	283,225	429,725
Historical Library	0	1,500	1,500
Demolition	0	10,000	10,000
Capital Outlay	0	65,000	60,500
Transfer to Sewer Reserve Fund	10,000	10,000	10,000
Transfer to Special Highway Reserve Fund	10,000	40,000	60,000
Transfer to Equipment Reserve Fund	0	10,000	10,000
SPARKS Expenses	11,500	0	0
Cash Forward (2023 column)	0	0	0
Miscellaneous	3,805	3,000	3,000
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**209,186**	**422,725**	**584,725**
Unencumbered Cash Balance Dec 31	433,102	318,699	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	383,183	478,725	584,725
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	584,725
		Tax Required	100,509
	Delinquent Comp Rate:	1.0%	1,005
		Amount of 2022 Ad Valorem Tax	101,514

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River 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	67,505	90,000	110,000
Contractual	31,669	60,000	95,000
Commodities	21,796	30,000	30,000
Capital Outlay	0	10,000	25,000
Total	**120,970**	**190,000**	**260,000**
Public Safety			
Fire Department	2,799	10,000	10,000
Police Department	5,714	10,000	10,000
Capital Outlay	777	15,000	30,000
Total	**9,290**	**35,000**	**50,000**
Street Lights			
Commodities	9,878	12,000	15,000
Total	**9,878**	**12,000**	**15,000**
Streets and Sidewalks			
Commodities	25,497	41,500	100,000
Total	**25,497**	**41,500**	**100,000**
Parks and Recreation			
Commodities	78	4,500	4,500
Total	**78**	**4,500**	**4,500**
Library			
Commodities	8,168	225	225
Total	**8,168**	**225**	**225**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page Total	**173,881**	**283,225**	**429,725**

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

City of Little River 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	1,377	1,479	609
Receipts:			
Ad Valorem Tax	1,882	1,700	xxxxxxxxxxxxxxxxx
Delinquent Tax	68	0	0
Motor Vehicle Tax	470	468	337
Recreational Vehicle Tax	102	7	6
16/20M Vehicle Tax	1	1	1
Commercial Vehicle Tax	0	15	11
Watercraft Tax	0	0	2
Interest on Idle Funds	159	20	20
Neighborhood Revitalization Rebate	-152	-152	-137
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**2,530**	**2,059**	**240**
Resources Available:	**3,907**	**3,538**	**849**
Expenditures:			
Principal Payment	1,108	1,153	1,199
Interest Payment	1,320	1,276	1,230
Cash Basis Reserve (2023 column)	0	500	500
Miscellaneous	0	0	0
Does miscellanous exceed 10% of Total E			
Total Expenditures	**2,428**	**2,929**	**2,929**
Unencumbered Cash Balance Dec 31	1,479	609	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	2,929	2,929	2,929
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,929
		Tax Required	2,080
	Delinquent Comp Rate:	1.0%	21
		Amount of 2022 Ad Valorem Tax	2,101

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	684	484	0
Receipts:			
Ad Valorem Tax	9,144	9,889	xxxxxxxxxxxxxxxxx
Delinquent Tax	291	0	0
Motor Vehicle Tax	2,196	2,273	1,961
Recreational Vehicle Tax	496	33	36
16/20M Vehicle Tax	3	3	5
Commercial Vehicle Tax	0	72	67
Watercraft Tax	0	0	12
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate	-738	-886	-737
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**11,392**	**11,384**	**1,344**
Resources Available:	**12,076**	**11,868**	**1,344**
Expenditures:			
Appropriation	11,592	11,868	12,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total			
Total Expenditures	**11,592**	**11,868**	**12,500**
Unencumbered Cash Balance Dec 31	484	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	11,606	12,000	12,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,500
		Tax Required	11,156
	Delinquent Comp Rate:	1.0%	112
		Amount of 2022 Ad Valorem Tax	11,268

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	10,169	12,153	1,642
Receipts:			
Ad Valorem Tax	16,664	14,447	xxxxxxxxxxxxxxxxxx
Delinquent Tax	462	0	0
Motor Vehicle Tax	3,786	4,142	2,865
Recreational Vehicle Tax	900	59	53
16/20M Vehicle Tax	4	5	8
Commercial Vehicle Tax	0	131	97
Watercraft Tax	0	0	18
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-1,344	-1,295	-1,649
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**20,472**	**17,489**	**1,392**
Resources Available:	30,641	29,642	3,034
Expenditures:			
FICA and Medicare	5,037	6,500	6,500
KPERS	4,153	6,000	6,000
Insurance	9,298	15,500	15,500
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**18,488**	**28,000**	**28,000**
Unencumbered Cash Balance Dec 31	12,153	1,642	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	21,000	28,000	28,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	28,000
		Tax Required	24,966
	Delinquent Comp Rate:	1.0%	250
		Amount of 2022 Ad Valorem Tax	25,216

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River 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	6,566	3,327	0
Receipts:			
State of Kansas Gas Tax	15,023	14,290	14,510
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**15,023**	**14,290**	**14,510**
Resources Available:	**21,589**	**17,617**	**14,510**
Expenditures:			
Contractual	18,262	17,617	14,510
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**18,262**	**17,617**	**14,510**
Unencumbered Cash Balance Dec 31	3,327	0	0
2021/2022/2023 Budget Authority Amount	20,400	24,986	14,510

Adopted Budget

Gas Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	154,049	114,934	111,508
Receipts:			
Charges to Customers	204,122	255,000	255,000
Connection Fees	1,840	1,500	1,500
Sales Tax	3,929	3,800	3,800
Interest on Idle Funds	0	0	0
Miscellaneous	2,135	1,500	1,500
Does miscellaneous exceed 10% Total Re			
Total Receipts	**212,026**	**261,800**	**261,800**
Resources Available:	**366,075**	**376,734**	**373,308**
Expenditures:			
Personal Services	36,160	45,000	49,000
Contractual	23,755	40,000	50,000
Commodities	511,198	95,000	95,000
Capital Outlay	0	10,000	100,083
Sales Tax	4,098	5,000	5,000
Loan Prinicpal	40,226	40,226	40,225
Transfer to General	5,000	0	0
Transfer to Equipment Reserve	10,000	15,000	15,000
Transfer to Special Highway Reserve	15,000	10,000	15,000
Loan Proceeds - Budget Credit	-397,259	0	0
Cash Forward (2023 column)	0	0	0
Miscellaneous	2,963	5,000	4,000
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**251,141**	**265,226**	**373,308**
Unencumbered Cash Balance Dec 31	114,934	111,508	0
2021/2022/2023 Budget Authority Amount	293,432	391,295	373,308

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River 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	136,385	97,616	75,201
Receipts:			
Charges to Customers	137,037	138,000	138,000
Connect Fees	2,075	1,500	1,500
Water Protection Fee	676	760	760
Sales Tax	526	700	700
Interest on Idle Funds	0	0	0
Miscellaneous	4,918	1,000	1,000
Does miscellaneous exceed 10% Total Re			
Total Receipts	**145,232**	**141,960**	**141,960**
Resources Available:	**281,617**	**239,576**	**217,161**
Expenditures:			
Personal Services	40,194	51,000	51,000
Contractual	54,685	30,000	30,000
Commodities	24,513	17,500	17,500
Capital Outlay	0	15,000	67,785
Principal Payment	24,230	25,128	26,059
Interest Payment	9,901	9,089	8,247
Service Fees	1,044	958	870
Sales Tax	515	700	700
Transfer to Special Highway Reserve	15,000	10,000	10,000
Transfer to General Fund	5,000	0	0
Transfer to Equipment Reserve Fund	5,000	5,000	5,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	3,919	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**184,001**	**164,375**	**217,161**
Unencumbered Cash Balance Dec 31	97,616	75,201	0
2021/2022/2023 Budget Authority Amount	235,946	222,930	217,161

Adopted Budget

Sewer Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	82,963	67,966	49,707
Receipts:			
Charges for Services	80,834	85,000	85,000
Reimbursed Expense	0	14,000	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	1,000	1,000
Does miscellaneous exceed 10% Total Re			
Total Receipts	**80,834**	**100,000**	**86,000**
Resources Available:	**163,797**	**167,966**	**135,707**
Expenditures:			
Personal Services	31,109	37,000	37,000
Contractual	38,084	30,000	40,000
Commodities	4,378	4,000	4,000
Capital Outlay	0	30,000	37,448
Principal Payment	10,622	10,916	11,218
Interest Payment	1,489	1,221	946
Service Fees	149	122	95
Transfer to General Fund	5,000	0	0
Transfer to Sewer Reserve Fund	5,000	5,000	5,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**95,831**	**118,259**	**135,707**
Unencumbered Cash Balance Dec 31	67,966	49,707	0
2021/2022/2023 Budget Authority Amount	135,734	143,703	135,707

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	11,137	7,178	5,478
Receipts:			
Charges for Services	34,769	34,700	34,800
Interest on Idle Funds	0	0	0
Miscellaneous	479	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**35,248**	**34,700**	**34,800**
Resources Available:	**46,385**	**41,878**	**40,278**
Expenditures:			
Contractual Services	34,207	34,500	34,800
Commodities	0	150	150
Capital Outlay	0	250	328
Transfer to Special Highway Reserve	5,000	1,500	5,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**39,207**	**36,400**	**40,278**
Unencumbered Cash Balance Dec 31	7,178	5,478	0
2021/2022/2023 Budget Authority Amount	40,971	40,237	40,278

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	2,446	856	856
Receipts:			
Liquor	46	0	0
Sidewalk Grant	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**46**	**0**	**0**
Resources Available:	**2,492**	**856**	**856**
Expenditures:			
Contractual	0	0	0
Commodities	1,636	0	856
Capital Outlay	0	0	0
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**1,636**	**0**	**856**
Unencumbered Cash Balance Dec 31	856	856	0
2021/2022/2023 Budget Authority Amount	3,124	2,542	856

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River

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:		
Equipment Reserve		**Sewer Reserve Fund**		**Special Highway Improvement**		**0**		**0**		
Unencumbered Cash Balance Jan 1	61,295	Unencumbered Cash Balance Jan 1	10,000	Unencumbered Cash Balance Jan 1	40,000	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 111,295
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	15,000	Transfers In	15,000	Transfers In	45,000					
Total Receipts	15,000	Total Receipts	15000	Total Receipts	45000	Total Receipts	0	Total Receipts	0	75,000
Resources Available:	76,295	Resources Available:	25,000	Resources Available	85,000	Resources Available:	0	Resources Available:	0	186,295
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	76,295	Cash Balance Dec 31	25,000	Cash Balance Dec 3	85,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**186,295** **
										186,295 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Little River
will meet on September 12, 2022 at 7:00 PM at Little River 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 Little River City Hall 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	209,186	45.443	422,725	45.675	584,725	101,514	42.048
Debt Service	2,428	1.010	2,929	0.811	2,929	2,101	0.870
Library	11,592	4.907	11,868	4.718	12,500	11,268	4.667
Employee Benefit	18,488	8.943	28,000	6.892	28,000	25,216	10.445
Special Highway	18,262		17,617		14,510		
Gas Utility	251,141		265,226		373,308		
Water Utility	184,001		164,375		217,161		
Sewer Utility	95,831		118,259		135,707		
Solid Waste Utility	39,207		36,400		40,278		
Special Parks and Recreatic	1,636				856		
Non-Budgeted Funds-A							
Totals	**831,772**	**60.303**	**1,067,399**	**58.096**	**1,409,974**	**140,099**	**58.030**
						Revenue Neutral Rate	***50.440***
Less: Transfers	90,000		106,500		135,000		
Net Expenditure	741,772		960,899		1,274,974		
Total Tax Levied	121,044		121,778		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,007,331		2,096,150		2,414,236		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	34,075	33,009	31,901
Revenue Bonds	0	0	0
Other	400,094	366,393	689,307
Lease Purchase Principal	9,075	0	0
Total	443,244	399,402	721,208

*Tax rates are expressed in mills

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

Suzanne Peters
Official Title: City Clerk

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	93,869	38.882	6,640
Debt Service	1,943	0.805	137
Library	10,419	4.316	737
Employee Benefit	23,317	9.658	1,649
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
TOTAL	129,548	53.660	9,163

2022 July 1 Valuation: 2,414,236

Valuation Factor: 2,414.236

Neighborhood Revitalization Subj to Rebate: 170,780

Neighborhood Revitalization factor: 170.78

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF __City of Little River__, HEREBY NOTIFIES THE RICE COUNTY CLERK OF INTENT TO EXCEED/ NOT TO EXCEED THE REVENUE NEUTRAL RATE.

__X__Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is __58.030__. The date of our hearing is __September 12th__ at __7:00__ PM and will be held at City Hall in Little River, 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 18, 2022.

(Seal)

Clerk or Officer of Governing Body

FILED
JUL 18 2022
Aurelia Garcia
COUNTY CLERK

Aurelia Garcia

From: City Of Little River <cityoflr@lrmutual.com>
Sent: Monday, July 18, 2022 4:17 PM
To: Aurelia Garcia
Subject: FW: Budget

Follow Up Flag: Follow up
Flag Status: Flagged

Aurelia,

Here is the breakdown you requested on Little River's RNR.

Sue

From: Danielle Hollingshead [mailto:DHollingshead@adamsbrowncpa.com]
Sent: Monday, July 18, 2022 3:39 PM
To: cityoflr@lrmutual.com
Subject: Budget

I am out today but the following is the breakout – I can give you a call tomorrow if you need anything further.

General 42.048
Debt Service .870
Library 4.667
Employee Benefits 10.445

ADAMS BROWN
Strategic Allies and CPAs
above+beyond

Send to my Secure DropBox

Danielle Hollingshead | CPA
Principal, Governmental Industry Leader
dhollingshead@adamsbrowncpa.com
2006 Broadway Ave., Suite 2A
P.O. Drawer J
Great Bend, KS 67530
P: 620-792-2428 / F: 620-792-5559
www.adamsbrowncpa.com

IMPORTANT: This communication contains information from the accounting firm of Adams Brown, LLC which may be confidential and privileged. Even if you are the addressee, if it appears that this communication was sent to you in error, you may not use or copy this communication or any information contained therein, and you may not disclose this communication or the information contained therein to anyone else. In such circumstances, please notify me immediately by reply e-mail or by telephone. Thank you.

Unless the above message ("this message") expressly provides that the statements contained therein ("the statements") are intended to constitute written tax advice within the meaning of IRS Circular 230 §10.37, the sender intends by this message to communicate general information for discussion purposes only, and you should not, therefore, interpret the statements to be written tax advice or rely on the statements for any purpose. The sender will conclude that you

RESOLUTION NO. 142

A RESOLUTION OF THE CITY OF LITTLE RIVER, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE.

WHEREAS, the Revenue Neutral Rate for the City of Little River was calculated as 50.440 mills by the Rice County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 12, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing body of the City of Little River, 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 LITTLE RIVER, KANSAS:

The City of Little River shall levy a property tax rate exceeding the Revenue Neutral Rate of 58.030 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 12th day of September, 2022 and **SIGNED** by the Mayor.

Donald L. Teeters, Mayor

ATTEST:

Sue Peters, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Little River (Name of Governing Body) To Levy a Property Tax Exceeding the Revenue Hearing to Exceed Revenue Neutral Rate held on 9-12-22 (Date)

Resolution No. 142

Governing Body Member	Yes	No	No Vote
John Tietjens	✓		
Barry Porter	✓		
Daniel Stephenson	✓		
Jason Crotinger	✓		
TOTAL	4		

Certified:

Sue Peters

State of Kansas
City

2023

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City of Little River
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Lease Purchase Principal	9,075		0		0		
Total	443,244		399,402		721,208		

*Tax rates are expressed in mills

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

Suzanne Peters
Official Title: City Clerk

BRENDA WRIGHT
Notary Public - State of Kansas
My Appt. Expires 3/13/24

Affidavit of Publication

State of Kansas } ss
County of Rice }

Denice Dater being duly sworn says on oath that he/she is the publisher of

The Monitor-Journal a weekly newspaper published in the City of Little River, Rice County, Kansas, which newspaper has been admitted to the mails as second class matter at the Post Office in the City of Little River, that said newspaper has been published continuously and uninterruptedly for a period of more than one year prior to the first publication of the notice hereto attached, and that said newspaper is of general circulation in the City of Little River and the County of Rice; that the notice of which a true copy is hereto attached was published in 1 consecutive issues of said newspaper, the first publication being in the issue of

8-24, 2022

and the last publication being in the issue of

8-24, 2022

Denice Dater

Publication Fee $ 117.60

Subscribed and sworn to before me this

1st day of Sept, 2022

Brenda Wright
Notary Public

My commission expires 3/13, 2022