2023

CERTIFICATE

To the Clerk of Marshall, State of Kansas
We, the undersigned, officers of
City of Vermillion
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			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	79,768	22,849	12.537
Debt Service	10-113	8			
Library	12-1220	8	3,060	1,688	5.359
Special Highway		9	3,000		
Electric		9	126,000		
Water		10	40,000		
Sewer		10	29,900		
Non-Budgeted Funds		11			
Totals		xxxxxx	281,728	24,537	17.896
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					314,906
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 77.919

Assisted by: _____

Address: _____

Email: _____

Date Attested: _____ 2022

_____
County Clerk

Governing Body

City of Vermillion

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	23,109	6,840	140	27	1,598	27
Debt Service						
Library	1,653	489	10	2	114	2
TOTAL	24,762	7,329	150	29	1,712	29

County Treas Motor Vehicle Estimate 7,329

County Treas Recreational Vehicle Estimate 150

County Treas 16/20M Vehicle Estimate 29

County Treas Commercial Vehicle Tax Estimate 1,712

County Treas Watercraft Tax Estimate 29

Motor Vehicle Factor 0.29598

Recreational Vehicle Factor 0.00606

16/20 Vehicle Factor 0.00117

Commercial Vehicle Factor 0.06914

Watercraft Factor 0.00117

City of Vermillion 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
Electric	Capital Improvement	2,579	2,579		y
Water	Capital Improvement	2,579	2,579		y
Sewer	Capital Improvement	2,579	2,579		y
	Totals	7,737	7,737	0	
	Adjustments*				
	Adjusted Totals	7,737	7,737	0	

*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 Vermillion

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:											
Water	10/28/2021	10/28/2061	1.38	272,000	272,000	10/28	10/28	3,400	5,285	3,334	5,351
Total G.O. Bonds					272,000			3,400	5,285	3,334	5,351
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					272,000			3,400	5,285	3,334	5,351

City of Vermillion

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
Sewer lift station	6/9/2021	6/9/2026	3.00	30,500	19,909	6,576	6,576
				Totals	**19,909**	**6,576**	**6,576**

***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 Vermillion
Marshall

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	$1,653	$1,688
Delinquent Tax	$0	$0
Motor Vehicle Tax	$418	$489
Recreational Vehicle Tax	$14	$10
16/20M Vehicle Tax	$3	$2
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$2,088	$2,189
Difference in Total Taxes:	$101	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$281,029	$314,906
Did Assessed Valuation Decrease?	No	
Levy Rate	5.882	5.360
Difference in Levy Rate:	(0.522)	
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 seek assistance from the State Library.

City of Vermillion 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	40,590	39,376	17,879
Receipts:			
Ad Valorem Tax	21,935	23,109	xxxxxxxxxxxxxxxx
Delinquent Tax	891		
Motor Vehicle Tax	6,318	5,588	6,840
Recreational Vehicle Tax	140	187	140
16/20M Vehicle Tax	47	46	27
Commercial Vehicle Tax	1,605	675	1,598
Watercraft Tax		32	27
Gross Earning (Intangible) Tax		16	8
LAVTR		0	0
City and County Revenue Sharing		0	0
Deposits, Equipment use, Camping	3,584	2,500	3,600
KGS Franchise	2,361	2,100	2,400
Insurance/BVTC Dividends	2,085	2,500	2,500
Tractor Pull & Other Events	12,454	5,000	5,000
Trash	12,363	12,000	12,500
Tax & Late Charges	3,609	3,000	3,600
Donations			
In Lieu of Tax (IRB)			
Interest on Idle Funds	816	500	800
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**68,208**	**57,253**	**39,040**
Resources Available:	**108,798**	**96,629**	**56,919**
Expenditures:			
Salaries & Wages	10,793	11,000	11,000
Employee Benefits	8,743	9,000	9,000
Contractual	16,675	10,000	16,000
Commodities	1,831	7,000	2,400
Trash	11,859	13,500	13,000
Equipment	2,174	5,000	5,000
Insurance	8,334	9,000	9,000
Repairs & Fuel	1,575	4,250	4,368
Streets	7,438	10,000	10,000
Parks			
Noxious Weeds			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**69,422**	**78,750**	**79,768**
Unencumbered Cash Balance Dec 31	39,376	17,879	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	78,562	78,750	79,768
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	79,768
		Tax Required	22,849
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	**22,849**

CPA Summary

City of Vermillion 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		0	0
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% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	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

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,800	1,340	545
Receipts:			
Ad Valorem Tax	1,637	1,653	xxxxxxxxxxxxxxxx
Delinquent Tax	67		
Motor Vehicle Tax	480	418	489
Recreational Vehicle Tax	11	14	10
16/20M Vehicle Tax	3	3	2
Commercial Vehicle Tax	121	50	114
Watercraft Tax		2	2
Donations	215	210	210
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,534**	**2,350**	**827**
Resources Available:	**4,334**	**3,690**	**1,372**
Expenditures:			
Contractual	1,562	2,000	1,900
Commodities	889	545	435
Transfer to Capital Improvement			
Books & Movies	543	600	725
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,994**	**3,145**	**3,060**
Unencumbered Cash Balance Dec 31	1,340	545	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	2,994	3,145	3,060
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,060
		Tax Required	1,688
	Delinquent Comp Rate	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,688

Qualifies for

CPA Summary

City of Vermillion 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	2,821	4,173	3,813
Receipts:			
State of Kansas Gas Tax	2,720	2,640	2,620
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,720**	**2,640**	**2,620**
Resources Available:	**5,541**	**6,813**	**6,433**
Expenditures:			
Street Repair and Maint	1,368	3,000	3,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,368**	**3,000**	**3,000**
Unencumbered Cash Balance Dec 31	4,173	3,813	3,433
2021/2022/2023 Budget Authority Amoun	5,000	3,000	3,000

Adopted Budget **Electric**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	40,741	46,469	26,469
Receipts:			
Charges to Customers	102,469	105,000	100,000
Covid Grant wages	2,579		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**105,048**	**105,000**	**100,000**
Resources Available:	**145,789**	**151,469**	**126,469**
Expenditures:			
Employee Wages	5,397	6,500	7,000
Employee Benefits	4,372	6,500	7,000
Contractual	82,985	105,000	105,000
Commodities	3,927	6,000	6,000
Transformer Testing & Repair	60	1,000	1,000
Transfer to Capital Improvement	2,579		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**99,320**	**125,000**	**126,000**
Unencumbered Cash Balance Dec 31	46,469	26,469	469
2021/2022/2023 Budget Authority Amoun	125,000	125,000	126,000

CPA Summary

City of Vermillion 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	10,087	14,844	11,844
Receipts:			
Charges to Customers	28,892	25,000	29,000
Covid Grant wages	2,579		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**31,471**	**25,000**	**29,000**
Resources Available:	**41,558**	**39,844**	**40,844**
Expenditures:			
Employee Wages	5,397	5,500	6,000
Employee Benefits	4,372	5,500	6,000
Contractual	12,137	15,000	25,000
Commodities	2,229	2,000	3,000
Transfer Capital Improvement	2,579		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**26,714**	**28,000**	**40,000**
Unencumbered Cash Balance Dec 31	14,844	11,844	844
2021/2022/2023 Budget Authority Amount	30,000	28,000	40,000

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	19,553	22,554	12,054
Receipts:			
Charges to Customers	18,794	17,000	18,000
Covid Grant wages	2,579		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**21,373**	**17,000**	**18,000**
Resources Available:	**40,926**	**39,554**	**30,054**
Expenditures:			
Employee Wages	5,397	6,000	6,500
Employee Benefits	4,372	6,000	6,500
Contractual	2,264	5,000	6,000
Commodities	472	3,900	3,900
Lease Purchase Lift Station	3,288	6,600	7,000
Transfer to Capital Improvement	2,579		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**18,372**	**27,500**	**29,900**
Unencumbered Cash Balance Dec 31	22,554	12,054	154
2021/2022/2023 Budget Authority Amount	25,000	27,500	29,900

CPA Summary

City of Vermillion

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:		
Capital Improvement		**SEARCH Grant**		**SLFRP Covid Grant**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	18,746	Cash Balance Jan 1	109	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		18,855
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Electric Transfer	2,579	USDA Deposit	11,087	St. of Kansas Payment	7,737					
Water Transfer	2,579									
Sewer Transfer	2,579									
Total Receipts	7,737	Total Receipts	11,087	Total Receipts	7,737	Total Receipts	0	Total Receipts	0	26,561
Resources Available:	26,483	Resources Available:	11,196	Resources Available:	7,737	Resources Available:	0	Resources Available:	0	45,416
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Lift Station Payment	7,737	CES Group	11,087	Wages Electric	2,579					
		CES Group	109	Wages Water	2,579					
				Wages Sewer	2,579					
Total Expenditures	7,737	Total Expenditures	11,196	Total Expenditures	7,737	Total Expenditures	0	Total Expenditures	0	26,670
Cash Balance Dec 31	18,746	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	18,746 **
										18,746 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

The governing body of
City of Vermillion
will meet on August 10, 2022 at 7:00 P.M. at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
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	Estimate Tax Rate*
General	69,422	82.963	78,750	81.429	79,768	22,849	72.558
Debt Service							
Library	2,994	6.277	3,145	5.882	3,060	1,688	5.360
Special Highway	1,368		3,000		3,000		
Electric	99,320		125,000		126,000		
Water	26,714		28,000		40,000		
Sewer	18,372		27,500		29,900		
Non-Budgeted Funds	26,670						
Totals	244,859	89.240	265,395	87.311	281,728	24,537	77.918
						*Revenue Neutral Rate***	*77.919*
Less: Transfers	7,737		7,737		0		
Net Expenditure	237,122		257,658		281,728		
Total Tax Levied	24,537		24,762		xxxxxxxxxxxxxxxxx		
Assessed Valuation	279,603		281,029		314,906		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	272,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	19,909
Total	0	0	291,909

*Tax rates are expressed in mills

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

Shane Woodside
City Official Title: City Clerk

State of Kansas
City

(Published in the *Frankfort Area News* on July 21, 2022)

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Vermillion
will meet on at at 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 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	69,422	82.963	78,750	81.429	79,768	22,849	72.558
Debt Service							
Library	2,994	6.277	3,145	5.882	3,060	1,688	5.360
Special Highway	1,368		3,000		3,000		
Electric	99,320		125,000		126,000		
Water	26,714		28,000		40,000		
Sewer	18,372		27,500		29,900		
Non-Budgeted Funds	26,670						
Totals	244,859	89.240	265,395	87.311	281,728	24,537	77.918
						*Revenue Neutral Rate***	*77.919*
Less: Transfers	7,737		7,737		0		
Net Expenditure	237,122		257,658		281,728		
Total Tax Levied	24,537		24,762		xxxxxxxxxxxxxxxxx		
Assessed Valuation	279,603		281,029		314,906		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	272,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	19,909
Total	0	0	291,909

*Tax rates are expressed in mills

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

0

City Official Title: