State of Kansas
City

2023

CERTIFICATE
To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
City of Udall
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.

			2023 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	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	460,960	129,386	30.097
Debt Service	10-113	8	519,136	52,096	12.118
Library	12-1220	8	30,200	28,823	6.705
Special Highway		9	23,960		
Electric Fund		9	993,103		
Water Fund		10	325,023		
Sewer Fund		10	167,438		
Refuse Fund		11	71,800		
Local Sales Tax		11	160,000		
Non-Budgeted Funds - A		12			
Non-Budgeted Funds - B		13			
Totals		xxxxx	2,751,620	210,305	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			4,299,090
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 41.164

Assisted by:
Cooper & Co CPAs, P.A.

Address:
PO Box 728
Wellington, KS 67152
Email:

Date Attested: Oct. 27 2022

County Clerk

Governing Body

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

City of Udall

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	146.581	25.870	506	202	0	0
Debt Service	19.821	3.498	68	27	0	0
Library	9.913	1.749	34	14	0	0
TOTAL	176.315	31.117	608	243	0	0

County Treas Motor Vehicle Estimate 31.117

County Treas Recreational Vehicle Estimate 608

County Treas 16/20M Vehicle Estimate 243

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.17649

Recreational Vehicle Factor 0.00345

16/20 Vehicle Factor 0.00138

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Udall 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
Local Sales Tax	Electric	22,500	41,000	80,000	Election
Local Sales Tax	Water	22,500	41,000	80,000	Election
Electric	General	89,103	89,103	89,103	12-825d
Electric	Electric Reserves			50,000	12-1,118
Water	Water Reserves	18,000	18,000	18,000	12-1,118
Sewer	General		74,738	74,738	12-825d
Sewer	Sewer Reserves		40,000	40,000	12-631o
	Totals	152,103	303,841	431,841	
	Adjustments*				
	Adjusted Totals	152,103	303,841	431,841	

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

State of Kansas
City

City of Udall

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:											
GO Bond SR 2013	5/15/2013	2/1/2029	2.14	1,270,000	630,000	2/1	8/1	15,813	80,000	14,162	80,000
GO Bond Temp Note 2017	9/1/2017	9/1/2057	2.63	1,000,000	939,286	9/14	9/14	24,656	16,205	24,231	16,630
Total G.O. Bonds					**1,569,286**			**40,469**	**96,205**	**38,393**	**96,630**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
TEMP NOTE SERIES 2021	1/27/2021	7/1/2023	0.40	475,000	475,000	1/1 & 7/1	7/1	1,900	0	1,900	475,000
Rural Development Bonds	9/15/22	9/15/2042		440,000		9/15	9/15			9,350	17,886
Total Other					**475,000**			**1,900**	**0**	**11,250**	**492,886**
Total Indebtedness					**2,044,286**			**42,369**	**96,205**	**49,643**	**589,516**

City of Udall

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.

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

Budgeted Year: 2023

Library found in: City of Udall
Cowley 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	$9,913	$28,823
Delinquent Tax	$8	$8
Motor Vehicle Tax	$1,797	$1,749
Recreational Vehicle Tax	$21	$34
16/20M Vehicle Tax	$4	$14
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$11,743	$30,628
Difference in Total Taxes:	$18,885	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$3,775,533	$4,283,465
Did Assessed Valuation Decrease?	No	
Levy Rate	2.626	6.729
Difference in Levy Rate:	4.103	
Qualify for grant: 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 Udall 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	106,504	108,425	92,945
Receipts:			
Ad Valorem Tax	147,672	146,581	xxxxxxxxxxxxxxxx
Delinquent Tax	350	300	300
Motor Vehicle Tax	31,000	31,117	25,870
Recreational Vehicle Tax		608	506
16/20M Vehicle Tax		243	202
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax			
Franchise Tax	16,000	16,200	16,400
Licenses, Permits & Fees	15,500	15,560	15,620
Interest	4,150	4,150	4,150
Cemetery	2,750	2,750	12,000
Other	4,500	4,500	4,500
Transfers from:			
Electric System Fund	89,103	89,103	89,103
Water System Fund			
Sewer System Fund		74,738	74,738
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**311,025**	**385,850**	**243,389**
Resources Available:	**417,529**	**494,275**	**336,335**
Expenditures:			
General Government	82,900	101,370	129,900
Police Department	157,114	158,650	170,000
Parks	6,000	15,000	7,000
Streets	54,030	117,250	145,000
Other	9,060	9,060	9,060
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**309,104**	**401,330**	**460,960**
Unencumbered Cash Balance Dec 31	108,425	92,945	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	309,835	426,680	460,960
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	460,960
		Tax Required	124,625
	Delinquent Comp Rate:	3.8%	4,761
		Amount of 2022 Ad Valorem Tax	**129,386**

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

City of Udall 2023

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Government			
Salaries	12,900	12,920	13,000
Contractual	35,000	53,450	61,900
Commodities	35,000	35,000	55,000
Capital Outlay			
Total	**82,900**	**101,370**	**129,900**
Police Department			
Salaries	140,000	140,000	139,500
Contractual	6,614	6,650	16,800
Commodities	10,500	12,000	6,835
Capital Outlay			6,865
Total	**157,114**	**158,650**	**170,000**
Parks			
Salaries			
Contractual			3,000
Commodities	6,000	15,000	2,000
Capital Outlay			2,000
Total	**6,000**	**15,000**	**7,000**
Streets			
Salaries			
Contractual	53,000	116,000	120,000
Commodities	1,030	1,250	15,000
Capital Outlay			10,000
Total	**54,030**	**117,250**	**145,000**
Other			
Planning	9,060	9,060	9,060
Total	**9,060**	**9,060**	**9,060**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page Total	**309,104**	**401,330**	**460,960**

City of Udall 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	1,934	5,971	465,364
Receipts:			
Ad Valorem Tax	3,378	19,821	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,472	1,472	3,498
Recreational Vehicle Tax			68
16/20M Vehicle Tax			27
Commercial Vehicle Tax			0
Watercraft Tax			0
RD Loan Proceeds		440,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,850**	**461,293**	**3,593**
Resources Available:	**6,784**	**467,264**	**468,957**
Expenditures:			
Principal			17,886
Interest	813	1,900	11,250
Temporary Note Payoff			475,000
Cash Basis Reserve (2023 column)			15,000
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**813**	**1,900**	**519,136**
Unencumbered Cash Balance Dec 31	5,971	465,364	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	5,000	25,763	519,136
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	519,136
		Tax Required	50,179
	Delinquent Comp Rate:	3.8%	1,917
		Amount of 2022 Ad Valorem Tax	52,096

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	495	495	633
Receipts:			
Ad Valorem Tax	9,196	9,913	xxxxxxxxxxxxxxxx
Delinquent Tax	8	8	8
Motor Vehicle Tax	1,584	1,797	1,749
Recreational Vehicle Tax		21	34
16/20M Vehicle Tax		4	14
Commercial Vehicle Tax			0
Watercraft Tax		276	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,788**	**12,019**	**1,805**
Resources Available:	**11,283**	**12,514**	**2,438**
Expenditures:			
Appropriations	10,788	11,881	30,200
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**10,788**	**11,881**	**30,200**
Unencumbered Cash Balance Dec 31	495	633	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	12,000	11,881	30,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,200
		Tax Required	27,762
	Delinquent Comp Rate:	3.8%	1,061
		Amount of 2022 Ad Valorem Tax	28,823

Qualifies for

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

City of Udall 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	2,242	2,782	1,350
Receipts:			
State of Kansas Gas Tax	18,280	19,360	19,660
County Transfers Gas	2,760	2,910	2,950
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**21,040**	**22,270**	**22,610**
Resources Available:	**23,282**	**25,052**	**23,960**
Expenditures:			
Street Repair and Maint			
Contractual	20,500		23,960
Capital Outlay		23,702	
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**20,500**	**23,702**	**23,960**
Unencumbered Cash Balance Dec 31	2,782	1,350	0
2021/2022/2023 Budget Authority Amoun	21,175	23,702	23,960

Adopted Budget **Electric Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	281,212	208,324	217,236
Receipts:			
Electric Sales	750,000	710,000	710,000
Connect Fees	1,600	1,600	1,600
Other	14,450	14,450	14,450
Transfer from City Sales Tax	22,500	41,000	80,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**788,550**	**767,050**	**806,050**
Resources Available:	**1,069,762**	**975,374**	**1,023,286**
Expenditures:			
Personnel Services	156,000	156,000	156,000
Contractual Services	517,000	440,000	540,000
Commodities	99,300	56,000	100,000
Other	35	35	
Transfers to General Fund	89,103	89,103	89,103
Capital outlay		17,000	58,000
Transfers to Electric Reserve			50,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**861,438**	**758,138**	**993,103**
Unencumbered Cash Balance Dec 31	208,324	217,236	30,183
2021/2022/2023 Budget Authority Amoun	1,025,311	1,051,174	993,103

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

City of Udall 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	214,721	122,407	49,733
Receipts:			
Water Sales	165,000	165,000	165,000
New meter set	1,460	1,000	1,000
Tower Rent	27,800	27,800	27,800
Transfer from City Sales Tax	22,500	41,000	80,000
Interest on Idle Funds			
Miscellaneous	2,200	2,200	2,200
Does miscellaneous exceed 10% of Total			
Total Receipts	**218,960**	**237,000**	**276,000**
Resources Available:	**433,681**	**359,407**	**325,733**
Expenditures:			
Personnel Services	93,000	93,000	93,000
Contractual Services	38,000	38,000	38,000
Commodities	24,000	24,000	25,000
Capital Outlay			16,000
Transfer to Water Reserves	18,000	18,000	18,000
Debt Service - principal	95,790	96,205	96,630
Debt Service - interest	42,483	40,469	38,393
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**311,274**	**309,674**	**325,023**
Unencumbered Cash Balance Dec 31	122,407	49,733	710
2021/2022/2023 Budget Authority Amou	474,773	350,377	325,023

Adopted Budget **Sewer Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	112,544	158,363	97,775
Receipts:			
Charges for services	76,251	76,250	76,250
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**76,251**	**76,250**	**76,250**
Resources Available:	**188,795**	**234,613**	**174,025**
Expenditures:			
Personnel Services			
Contractual Services	21,800	20,700	35,700
Commodities	8,632	1,400	10,000
Capital Outlay			8,000
Transfer to Sewer Reserves		40,000	40,000
Transfer to General Fund		74,738	73,738
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**30,432**	**136,838**	**167,438**
Unencumbered Cash Balance Dec 31	158,363	97,775	6,587
2021/2022/2023 Budget Authority Amou	154,239	136,838	167,438

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

City of Udall 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,378	5,081	6,572
Receipts:			
Charges for services	64,686	66,691	67,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**64,686**	**66,691**	**67,000**
Resources Available:	**69,064**	**71,772**	**73,572**
Expenditures:			
Contractual Services	63,802	65,000	65,000
Other	181	200	200
Capital Outlay			6,600
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**63,983**	**65,200**	**71,800**
Unencumbered Cash Balance Dec 31	5,081	6,572	1,772
2021/2022/2023 Budget Authority Amoun	64,382	71,772	71,800

Adopted Budget **Local Sales Tax**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	46,500	56,000
Receipts:			
Compensating Use Tax	24,000	24,000	26,567
Local Sales Tax	67,500	67,500	78,380
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**91,500**	**91,500**	**104,947**
Resources Available:	**91,500**	**138,000**	**160,947**
Expenditures:			
Transfer to Electric System Fund	22,500	41,000	80,000
Transfer to Water System Fund	22,500	41,000	80,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**45,000**	**82,000**	**160,000**
Unencumbered Cash Balance Dec 31	46,500	56,000	947
2021/2022/2023 Budget Authority Amoun	55,500	82,000	160,000

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

City of Udall

NON-BUDGETED FUNDS

(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		**Capital Improvement Re**		**Electric Reserve**		**Water Reserve**		**Sewer Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,930	Cash Balance Jan 1	6,700	Cash Balance Jan 1	120,000	Cash Balance Jan 1	114,306	Cash Balance Jan 1	60,000	302,936
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	1,930	Resources Available:	6,700	Resources Available:	120,000	Resources Available:	114,306	Resources Available:	60,000	302,936
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	1,930	Cash Balance Dec 31	6,700	Cash Balance Dec 31	120,000	Cash Balance Dec 31	114,306	Cash Balance Dec 31	60,000	302,936 **
										302,936 **

** Note: These two block figures should agree.

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

City of Udall

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds - B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Library/Wellness Center		**ARPA**								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	-97,374	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		-97,374
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Loan Proceeds	472,768	Grant Funds	53,947							
CDBG Grant	381,662									
Total Receipts	854,430	Total Receipts	53,947	Total Receipts	0	Total Receipts	0	Total Receipts	0	908,377
Resources Available:	757,056	Resources Available:	53,947	Resources Available:	0	Resources Available:	0	Resources Available:	0	811,003
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contract Services	625,714									
Materials	91,058									
Total Expenditures	716,772	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	716,772
Cash Balance Dec 31	40,284	Cash Balance Dec 31	53,947	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	94,231 **
										94,231 **

** Note: These two block figures should agree.

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Udall

will meet on September 14, 2022 at 6:00 PM at City Hall Council Room 110 S Main, Udall, 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 110 S Main, Udall, KS 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	309,104	43.342	401,330	38.824	460,960	129,386	30.206
Debt Service	813	0.992	1,900	5.250	519,136	52,096	12.162
Library	10,788	2.699	11,881	2.626	30,200	28,823	6.729
Special Highway	20,500		23,702		23,960		
Electric Fund	861,438		758,138		993,103		
Water Fund	311,274		309,674		325,023		
Sewer Fund	30,432		136,838		167,438		
Refuse Fund	63,983		65,200		71,800		
Local Sales Tax	45,000		82,000		160,000		
Non-Budgeted Funds - A	0						
Non-Budgeted Funds - B	716,772						
Totals	2,370,104	47.033	1,790,663	46.700	2,751,620	210,305	49.097
						*Revenue Neutral Rate***	*41.164*
Less: Transfers	152,103		303,841		431,841		
Net Expenditure	2,218,001		1,486,822		2,319,779		
Total Tax Levied	167,271		176,315		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,556,580		3,775,533		4,283,465		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	1,781,391	1,665,076	1,569,286
Revenue Bonds	0	0	0
Other	0	0	475,000
Lease Purchase Principal	85,012	0	0
Total	1,866,403	1,665,076	2,044,286

*Tax rates are expressed in mills

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

Kenneth Ault

City Official Title: Mayor of Udall, KS

CPA Summary
See Summary of Significant Assumptions.
No assurance is provided by accountant.

(First published in the Cowley Courier Traveler
_____, 2022)

CITY OF UDALL, KANSAS

Resolution No. 345

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

WHEREAS; the Revenue Neutral Rate for the City of Udall was calculated as 47.033 mills by the Cowley County Clerk; and

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

WHEREAS; the Governing Body held a hearing on September 14, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS; the Governing Body of the City of Udall, 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 UDALL:

The City of Udall shall levy a property tax rate exceeding the Revenue Neutral Rate of 49.097 mills.

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

ADOPTED this 14th day of September, 2022 and **SIGNED** by the Mayor.

Kenneth Ault, Mayor

Attested:

Dina Willis, City Clerk

ROLL CALL VOTE

A Roll Call Vote of the City of Udall to Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 14th, 2022

Resolution No. 345

Governing Body Member	Yes	No	No Vote
Matt McAllister	1		
Dan Rutschman	1		
Randy Hoffman			1
Damon Wilson	1		
Mitch Kratochvil	1		
Total	4	0	1

Certified:

Dina Willis, City Clerk

(First published in the Cowley CourierTraveler Tuesday, 08 30, 2022.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Udall

will meet on September 14, 2022 at 6:00 PM at City Hall Council Room 110 S Main, Udall, 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 110 S Main, Udall, KS 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	309,104	43.342	401,230	38.824	460,960	139,386	30.206
Debt Service	813	0.992	1,900	5.250	519,136	82,096	18.162
Library	10,788	2.695	11,881	2.626	30,200	28,828	6.729
Special Highway	20,500		23,702		23,960		
Electric Fund	861,498		738,138		993,105		
Water Fund	311,270		309,674		325,023		
Sewer Fund	30,432		136,838		167,038		
Refuse Fund	63,983		65,200		71,800		
Local Sales Tax	45,000		82,600		160,000		
Non-Budgeted Funds - A	0						
Non-Budgeted Funds - B	716,772						
Totals	2,370,104	47.033	1,790,663	46.700	2,751,620	210,305	49.097
						Revenue Neutral Rate**	47.161
Less: Transfers	152,103		303,841		431,841		
Net Expenditure	2,218,001		1,486,822		2,319,779		
Total Tax Levied	167,271		176,315		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,556,580		3,775,833		4,283,465		

Outstanding Indebtedness, January 1,	2020	2021	2022
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Total	1,866,403	1,665,076	2,444,286

*Tax rates are expressed in mills

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

Kenneth Ault

City Official Title: Mayor of Udall, KS

CPA Summary
See Summary of Significant Assumptions.
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Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley CourierTraveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley CourierTraveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
30 Aug 2022

Notice ID: nMIlu7fIkfaNW45iu904
Notice Name: City of Oxford - Budget 8-30

PUBLICATION FEE: $181.96

Publisher

VERIFICATION

STATE OF KANSAS.
COUNTY OF COWLEY COUNTY.

Signed or attested before me on this

30th day of August, A.D. 2022.

Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 7/16/2025