

2024

CERTIFICATE

To the Clerk of Sherman County, State of Kansas

We, the undersigned, officers of

City of Kanorado

- 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 2024; and
 (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

		2024 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
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	156,000	37,026	47.984
Debt Service	10-113	7	20,061	15,375	19.925
Library	12-1220	7			
Employee Benefits	12-16,102	8	14,100	11,611	15.047
Special Highway		9	11,000		
Utility Fund		9	133,000		
Non-Budgeted Funds		10			
Totals		xxxxxx	334,161	64,012	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			771.631
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 82.980

Assisted by:
 VonFeldt, Bauer & VonFeldt, Chtd.
 Certified Public Accountants
 Address:
 PO Box 127
 Larned, KS 67550
 Email:
 adk@cpavbv.com

Valerie Veselik-Jones

Deaf Heitger

Date Attested: October 3, 2023
Asuley T. Mannis

 County Clerk

 Governing Body



Resolution No. 23-2

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

WHEREAS, the Revenue Neutral Rate for the City of Kanorado was calculated as 82.980 mills by the Sherman County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 11, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

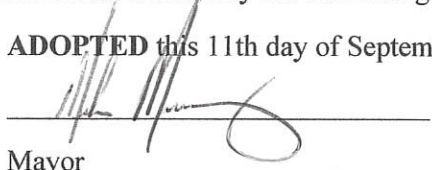
WHEREAS, the Governing Body of the City of Kanorado, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF KANORADO:

The City of Kanorado shall levy a property tax rate exceeding the Revenue Neutral Rate of 82.980 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 11th day of September 2023 and **SIGNED** by the Mayor.



Mayor

Attested:



City Clerk

Roll Call Vote

A Roll Call Vote of the Governing Body of City of Kanorado To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 11, 2023

Resolution No. 23-2

Governing Body Member	Yes	No	No Vote
Mat Windell	✓		
Donald Valdez	✓		
Greg Pettibone	✓		
Valerie Keselik-Jones	✓		
Mike Murray	✓		
Josh Simmonds			✓
TOTAL			

Certified:

Olin Peña

Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF CITY OF KANORADO HEREBY NOTIFIES
THE SHERMAN COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL
RATE;**

X Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 82.979

Our proposed ad valorem tax (dollar amount) is: \$64,012

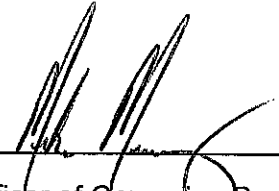
The date of our hearing is: September 11, 2023

The time of our hearing is: 6:30 PM

The location of our hearing is: City Hall, 404 Center St, Kanorado, KS

 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, 2023.

WITNESS my hand on _____, 2023.



Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

City of Kanorado

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RV/T	16/20M Veh	Comm Veh	Watercraft
General	50,428	6,213	143	0	500	0
Debt Service	13,584	1,674	38	0	135	0
Library						
Employee Benefits						
TOTAL	64,012	7,887	181	0	635	0

County Treas Motor Vehicle Estimate 7,887

County Treas Recreational Vehicle Estimate 181

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 635

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.12321

Recreational Vehicle Factor 0.00283

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00992

Watercraft Factor 0.00000

City of Kanorado

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	23,990	44,473	49,018
Receipts:			
Ad Valorem Tax	42,999	48,915	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,920		
Motor Vehicle Tax	5,275	5,444	6,213
Recreational Vehicle Tax	110	190	143
16/20M Vehicle Tax			0
Commercial Vehicle Tax	450	485	500
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	15,705	10,000	10,000
Local Sales Tax	26,479	22,000	22,000
Franchise Tax	18,283	16,000	16,000
Licenses	20	100	100
Transfer from Utility		15,000	15,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	5		
Does miscellaneous exceed 10% of Total R			
Total Receipts	111,246	118,134	69,956
Resources Available:	135,236	162,607	118,974
Expenditures:			
Governing Body:			
Personal Services	5,200	5,400	6,000
Contractual Services	4,630	2,202	4,000
Commodities	888	140	1,000
Administration:			
Personal Services	27,690	49,071	51,000
Contractual Services	28,410	29,689	30,000
Commodities	4,103	3,429	5,000
Street Department:			
Personal Services	150	237	2,000
Contractual Services	9,772	6,217	8,000
Commodities	28	4,039	5,000
Street Lights:			
Contractual Services	4,640	4,390	6,000
Parks & Recreation:			
Contractual Services	1,746	2,055	3,000
Commodities	3,156	5,558	6,000
Payroll Expenses			
Cash Forward (2024 column)			29,000
Miscellaneous	350	1,162	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	90,763	113,589	156,000
Unencumbered Cash Balance Dec 31	44,473	49,018	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	123,360	159,358	156,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	156,000
		Tax Required	37,026
		Delinquent Comp Rate: 0.0%	0
		Amount of 2023 Ad Valorem Tax	37,026

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Kanorado

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	6,084	5,435	2,839
Receipts:			
Ad Valorem Tax	9,063	13,176	XXXXXXXXXXXXXXXXXX
Delinquent Tax	592		
Motor Vehicle Tax	1,310	1,147	1,674
Recreational Vehicle Tax	23	40	38
16/20M Vehicle Tax			0
Commercial Vehicle Tax	81	102	135
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	11,069	14,465	1,847
Resources Available:	17,153	19,900	4,686
Expenditures:			
Bond Principal	5,379	5,614	5,860
Bond Interest	6,339	11,447	11,232
Cash Basis Reserve (2024 column)			2,969
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	11,718	17,061	20,061
Unencumbered Cash Balance Dec 31	5,435	2,839	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	17,091	20,091	20,061
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 0.0%			
Amount of 2023 Ad Valorem Tax			

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
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			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 0.0%			
Amount of 2023 Ad Valorem Tax			

Qualifies for

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Kanorado

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Employee Benefits			
Unencumbered Cash Balance Jan 1	2,162	8,409	2,489
Receipts:			
Ad Valorem Tax	7,391	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	378		
Motor Vehicle Tax	952	936	
Recreational Vehicle Tax	20	33	
16/20M Vehicle Tax			
Commercial Vehicle Tax	97	83	
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Robato			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	8,838	1,052	0
Resources Available:	11,000	9,461	2,489
Expenditures:			
Social Security & Medicare	2,587	3,913	5,000
Unemployment	4	30	100
KPERS		3,029	4,000
Cash Forward (2024 column)			5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,591	6,972	14,100
Unencumbered Cash Balance Dec 31	8,409	2,489	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	12,500	12,872	14,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,100
		Tax Required	11,611
		Delinquent Comp Rate:	0.0%
		Amount of 2023 Ad Valorem Tax:	11,611

Adopted Budget

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Robato			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate:	0.0%
		Amount of 2023 Ad Valorem Tax:	0

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Kanorado

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	492	3,728	6,830
Receipts:			
State of Kansas Gas Tax	4,100	4,200	4,170
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	4,100	4,200	4,170
Resources Available:	4,592	7,928	11,000
Expenditures:			
Street Repair and Maint	864	1,098	11,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	864	1,098	11,000
Unencumbered Cash Balance Dec 31	3,728	6,830	0
2022/2023/2024 Budget Authority Amount	7,667	7,492	11,000

Adopted Budget Utility Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	46,133	52,890	47,500
Receipts:			
Solid Waste Sales	21,277	21,000	21,000
Sewer Sales	9,458	9,000	9,000
Water Sales	53,504	53,000	53,000
Tax, WP Fees & Connect Fees	497	500	500
Penalties	2,496	1,000	1,000
Meter Deposits & Turn-on Fee	700	500	500
Interest on Idle Funds	455	500	500
Miscellaneous	1,228		
Does miscellaneous exceed 10% of Total F			
Total Receipts	89,615	85,500	85,500
Resources Available:	135,748	138,390	133,000
Expenditures:			
Administration:			
Personal Services	1,355	1,500	2,000
Contractual Services	12,332	16,837	17,000
Commodities	1,104	1,000	1,000
Production:			
Personal Services	1,143	1,500	2,000
Contractual Services	29,286	16,846	20,000
Commodities	4,329	7,662	8,000
Other	69	140	500
Distribution:			
Contractual Services	4,383	6,522	8,000
Commodities	2,269	1,523	3,000
Sales Tax	182	500	750
WP Fee	339	500	750
Solid Waste	20,693	21,360	23,000
Debt Services	5,374		
Transfer to General		15,000	15,000
Cash Forward (2024 column)			32,000
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	82,858	90,890	133,000
Unencumbered Cash Balance Dec 31	52,890	47,500	0
2022/2023/2024 Budget Authority Amount	124,541	124,559	133,000

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

• PUBLIC NOTICE •

Published in The Goodland Star-News on Tuesday, August 15, 2023.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Kanorado
 will meet on September 11, 2023 at 6:30 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 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	90,763	60.407	113,589	63.422	156,000	37,026	47.997
Debt Service	11,718	12.732	17,061	17.084	20,061	15,375	19.930
Library							
Employee Benefits	2,591	10.384	6,972		14,100	11,611	15.052
Special Highway	864		1,098		11,000		
Utility Fund	82,858		90,890		133,000		
Non-Budgeted Funds	11,600						
Totals	200,394	83.523	229,610	80.506	334,161	64,012	82.979

Less: Transfers	0	0	0	0	0
Net Expenditure	200,394	229,610	334,161	334,161	334,161
Total Tax Levied	64,012	64,012	64,012	64,012	64,012
Assessed Valuation	766,399	795,114	771,418	771,418	771,418
			Revenue Neutral Rate**		82.980

Outstanding Indebtedness,	2021			2022			2023		
	January 1,	Revenue Bonds	Other	January 1,	Revenue Bonds	Other	January 1,	Revenue Bonds	Other
G.O. Bonds	272,872	0	0	267,719	0	0	262,340	0	0
Lease Purchase Principal	0	0	0	0	0	0	0	0	0
Total	272,872	0	0	267,719	0	0	262,340	0	0

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

Mike Murray
 City Official Title: Mayor