CERTIFICATE

To the Clerk of CRAWFORD COUNTY, State of Kansas
We, the undersigned, officers of
CITY OF ARMA, 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 expenditures for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		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	863,608	126,909	
Library	12-1220	8	42,000	19,339	
Employee Benefits	12-16,102	9	276,500	31,374	
Special Highway		10	43,240		
Special Park and Recreation		10	2,450		
Electric Utility		11	1,806,877		
Water Utility		11	483,100		
Sewer Utility		12	191,015		
Electric, Water & Sewer Reserve		13	716,106		
Non-Budgeted Funds-A		14			
Totals		xxxxxx	4,424,896	177,622	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 27.366

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

Attest: 9/5, 2023
~~County~~ Clerk

Governing Body

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

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	117,938	29,792	543	31	717	124
Debt Service						
Library	18,505	4,675	85	5	112	19
Employee Benefits	39,933	10,088	184	10	243	42
TOTAL	176,376	44,555	812	46	1,072	185

County Treas Motor Vehicle Estimate	44,555				
County Treas Recreational Vehicle Estimate		812			
County Treas 16/20M Vehicle Estimate			46		
County Treas Commercial Vehicle Tax Estimate				1,072	
County Treas Watercraft Tax Estimate					185

Motor Vehicle Factor	0.25261				
Recreational Vehicle Factor		0.00460			
16/20M Vehicle Factor			0.00026		
Commercial Vehicle Factor				0.00608	
Watercraft Factor					0.00105

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
EWS RESERVE	GENERAL	60,000	56,000	48,000	12-825d
EWS RESERVE	LIBRARY	18,000	20,000	16,000	12-825d
EWS RESERVE	EMPLOYEE BENEFIT	156,000	160,000	156,000	12-825d
ELECTRIC UTILITY	EWS RESERVE	168,000	200,000	216,000	12-825d
ELECTRIC UTILITY	EMPLOYEE BENEFIT	36,000	0	0	12-825d
WATER UTILITY	EWS RESERVE	48,000	160,000	120,000	12-825d
WATER UTILITY	EMPLOYEE BENEFIT	12,000	0	0	12-825d
SEWER UTILITY	EWS RESERVE	36,000	48,000	60,000	12-825d
SEWER UTILITY	EMPLOYEE BENEFIT	12,000	0	0	12-825d
ER DEPRECIATION & SURPLUS FUND = EWS RESERVE					
	Totals	546,000	644,000	616,000	
	Adjustments*				
	Adjusted Totals	546,000	644,000	616,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fu

State of Kansas
City

ITY OF ARMA, KANSAS

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Beginning Amount Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due Interest	Date Due Principal	Amount Due 2023 Interest	Amount Due 2023 Principal	Amount Due 2024 Interest	Amount Due 2024 Principal
eneral Obligation:											
ONE											
otal G.O. Bonds					**0**			**0**	**0**	**0**	**0**
evenue Bonds:											
ONE											
otal Revenue Bonds					**0**			**0**	**0**	**0**	**0**
ther:											
mergency Loan with											
Kansas State Treasurer	3/19/2021	1/1/2031	0.25%	401,281	330,002			787	40,890	684	40,993
otal Other					**330,002**			**787**	**40,890**	**684**	**40,993**
otal Indebtedness					**330,002**			**787**	**40,890**	**684**	**40,993**
									41,677		41,677
ebt paid out of the Electric Utility Fund									41,677		41,677

State of Kansas
City

CITY OF ARMA, KANSAS

2024

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, 2023	Payments Due 2023	Payments Due 2024
Vermeer tractor	8/3/2020	48	2.28%	45,020	23,000	11,881	11,881
Electric Substation	12/17/2021	120	2.28%	397,904	362,076	45,026	45,026
Totals					**385,076**	**56,907**	**56,907**
Debt Paid out of the Electric Utility Fund						56,907	56,907

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

CITY OF ARMA, KANSAS 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Fund 101 General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	394,849	463,154	251,783
Receipts:			
Ad Valorem Tax	107,004	112,041	xxxxxxxxxxxxxxxxx
Delinquent Tax	7,514	3,832	3,832
Motor Vehicle Tax	34,014	33,180	29,792
Recreational Vehicle Tax		472	543
16/20M Vehicle Tax		68	31
Commercial Vehicle Tax		198	717
Watercraft Tax		114	124
Local Sales Tax	307,785	290,000	290,000
Franchise Tax	52,120	42,000	45,000
Special Assessments	100	1,000	100
Local Alcoholic Liquor	483	646	220
Grant	200	0	0
Licenses and fees	2,435	2,000	2,200
Fines	52,989	40,000	46,000
Swimming Pool receipts	2,621	3,500	3,500
City Park	0	500	500
Interest on Idle Funds	3,251	4,620	4,600
Other Reimbursements	55	800	800
Operating Transfers from other funds			0
E W & S Surplus and Depreciation	60,000	56,000	48,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Miscellaneous	43,199	8,000	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**673,770**	**598,971**	**490,959**
Resources Available:	**1,068,619**	**1,062,125**	**742,742**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,068,619	1,062,125	742,742
Expenditures:			
General Government	156,699	171,070	181,780
Street Department	1,285	64,800	85,000
Fire Department	95,649	124,300	124,000
Recreation Department	36,034	54,872	57,872
Park Department	1,580	14,000	28,000
Police Department	289,619	379,300	380,550
Animal Control	4,600	2,000	2,000
Operating Transfers to Other Funds	20,000	0	0
Sub-Total detail page	605,465	810,342	859,202
Other Capital Outlays undesignated			4,406
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**605,465**	**810,342**	**863,608**
Unencumbered Cash Balance Dec 31	463,154	251,783	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	794,570	810,342	863,608
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	863,608
		Tax Required	120,866
	Delinquent Comp Rate:	5.0%	6,043
		Amount of 2023 Ad Valorem Tax	126,909

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

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Personal services	15,950	29,000	32,280
Contractual services	37,415	25,250	36,000
Commodities	103,333	34,700	43,500
Capital Outlay		82,120	70,000
Total	**156,699**	**171,070**	**181,780**
Street Department			
Contractual	1,285	64,800	85,000
Total	**1,285**	**64,800**	**85,000**
Fire Department			
Personal services	40,983	50,000	50,000
Contractual services	2,700	8,300	9,500
Commodities	6,256	11,000	11,500
Capital Outlay	45,711	55,000	53,000
Total	**95,649**	**124,300**	**124,000**
Recreation Department			
Personal services	23,427	18,700	25,500
Contractual services	207	2,800	2,750
Commodities	12,400	13,372	9,622
Capital Outlay	0	20,000	20,000
Total	**36,034**	**54,872**	**57,872**
Park Department			
Contractual	141	8,500	20,000
Commodities	1,439	5,500	8,000
Total	**1,580**	**14,000**	**28,000**
Police Department			
Personal services	225,472	270,000	256,250
Contractual services	4,880	23,500	9,000
Commodities	25,391	20,000	45,300
Capital Outlay	33,876	65,800	70,000
Total	**289,619**	**379,300**	**380,550**
Animal Control			
Contractual	4,600	2,000	2,000
Total	**4,600**	**2,000**	**2,000**
Operating Transfers to Other Funds			
Equipment Reserve Fund	20,000		
Total	**20,000**	**0**	**0**
Page Total	**605,465**	**810,342**	**859,202**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget - Fund 801 **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	663	743	2,056
Receipts:			
Ad Valorem Tax	16,457	17,580	xxxxxxxxxxxxxxxx
Delinquent Tax	1,031	500	630
Motor Vehicle Tax	4,592	5,103	4,675
Recreational Vehicle Tax		72	85
16/20M Vehicle Tax		11	5
Commercial Vehicle Tax		30	112
Watercraft Tax		17	19
Operating Transfers from other funds			
E W & S Surplus and Depreciation	18,000	20,000	16,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**40,080**	**43,313**	**21,526**
Resources Available:	**40,743**	**44,056**	**23,582**
Expenditures:			
Cultural and Recreational			
Appropriation to Library	40,000	42,000	42,000
Capital Improvements at the Library		0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**40,000**	**42,000**	**42,000**
Unencumbered Cash Balance Dec 31	743	2,056	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	40,000	142,000	42,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,000
		Tax Required	18,418
	Delinquent Comp Rate:	5.0%	921
		Amount of 2023 Ad Valorem Tax	19,339

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

CITY OF ARMA, KANSAS 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget - Fund 213 **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	81,190	148,912	79,953
Receipts:			
Ad Valorem Tax	39,635	37,936	xxxxxxxxxxxxxxxx
Delinquent Tax	1,329	1,000	100
Motor Vehicle Tax	8,973	12,290	10,088
Recreational Vehicle Tax		174	184
16/20M Vehicle Tax		26	10
Commercial Vehicle Tax		73	243
Watercraft Tax		42	42
Operating Transfers from other funds			
E W & S Surplus and Depreciation	156,000	160,000	156,000
Electric Utility	36,000	0	0
Water Utility	12,000	0	0
Sewer Utility	12,000	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	2,618	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**268,555**	**211,541**	**166,667**
Resources Available:	349,745	360,453	246,620
Expenditures:			
Health Insurance	139,640	208,000	203,250
Social Security	23,474	24,000	23,500
Retirement	19,416	20,000	20,000
Workers Compensation	17,681	21,000	22,000
Unemployment	622	1,000	1,000
Insurance reserve	0	6,500	6,750
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**200,833**	**280,500**	**276,500**
Unencumbered Cash Balance Dec 31	148,912	79,953	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	276,500	280,500	276,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	276,500
		Tax Required	29,880
	Delinquent Comp Rate:	5.0%	1,494
		Amount of 2023 Ad Valorem Tax	31,374

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

CITY OF ARMA, KANSAS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget - Fund 227 **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	32,236	0	0
Receipts:			
State of Kansas Gas Tax	38,104	38,710	38,420
County Transfers Gas	5,106	4,860	4,820
Interest on Idle Funds			
Miscellaneous	725	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**43,935**	**43,570**	**43,240**
Resources Available:	**76,171**	**43,570**	**43,240**
Expenditures:			
Public Streets			
Commodities	44,484	40,570	40,240
Capital Outlays	25,304	3,000	3,000
Debt Service on Lease Purchase	6,383	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**76,171**	**43,570**	**43,240**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	81,377	51,500	43,240

Adopted Budget - Fund 228

Special Park and Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,917	9,830	1,249
Receipts:			
Special liquor tax	0	646	200
Other receipts	1,030	773	1,001
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,030**	**1,419**	**1,201**
Resources Available:	**9,947**	**11,249**	**2,450**
Expenditures:			
Culture and Recreation			
Commodities	117	10,000	2,450
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**117**	**10,000**	**2,450**
Unencumbered Cash Balance Dec 31	9,830	1,249	0
2022/2023/2024 Budget Authority Amount	8,300	10,300	2,450

CPA Summary

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget - Fund 501 **Electric Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	857,725	1,065,840	809,687
Receipts:			
Charges for Services	1,667,420	1,550,000	1,650,000
Miscellaneous	909	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,668,329**	**1,550,000**	**1,650,000**
Resources Available:	**2,526,054**	**2,615,840**	**2,459,687**
Expenditures:			
Personal Services	221,690	247,250	263,000
Contractual services	907,723	1,120,154	1,103,200
Commodities	28,217	64,030	27,000
Capital Outlays	0	76,135	99,093
Transfer to E,W & S Reserve	168,000	200,000	216,000
Transdfer to Employee Benefit	36,000	0	0
Debt Service on Capital Lease	11,881	56,907	56,907
Debt Service on State Loan	86,703	41,677	41,677
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,460,214**	**1,806,153**	**1,806,877**
Unencumbered Cash Balance Dec 31	1,065,840	809,687	652,810
2022/2023/2024 Budget Authority Amoun	1,754,812	1,806,153	1,806,877

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	291,245	351,893	290,963
Receipts:			
Charges for Services	384,753	380,000	380,000
Miscellaneous	90	4,000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**384,843**	**384,000**	**384,000**
Resources Available:	**676,088**	**735,893**	**674,963**
Expenditures:			
Operating Expenditures			
Personal Services	91,063	92,800	132,000
Contractual	23,533	28,950	27,100
Commodities	149,599	143,180	154,000
Capital Outlay	0	20,000	50,000
Operating Transfers to Other Funds			
Employeee Benefits	12,000	0	0
Electric Water and Sewer Dep & Surplus	48,000	160,000	120,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**324,195**	**444,930**	**483,100**
Unencumbered Cash Balance Dec 31	351,893	290,963	191,863
2022/2023/2024 Budget Authority Amoun	392,600	444,930	483,100

CPA Summary

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

CITY OF ARMA, KANSAS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	28,983	103,106	114,091
Receipts:			
Charges for Services	197,023	190,000	200,000
Miscellaneous	289	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**197,312**	**190,000**	**200,000**
Resources Available:	**226,295**	**293,106**	**314,091**
Expenditures:			
Operating Expenditures			
Personal Services	41,787	44,280	49,600
Contractual	18,465	31,500	23,900
Commodities	14,937	11,000	16,500
Capital Outlay	0	44,235	41,015
Operating Transfers to Other Funds			
Employeee Benefits	12,000	0	0
Electric Water and Sewer Dep & Surplus	36,000	48,000	60,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**123,189**	**179,015**	**191,015**
Unencumbered Cash Balance Dec 31	103,106	114,091	123,076
2022/2023/2024 Budget Authority Amount	197,535	179,015	191,015

CPA Summary

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

CITY OF ARMA, KANSAS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric,Water & Sewer Reserve**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	348,789	269,276	237,899
Receipts:			
Operating Transfers from other Funds			
Electric Utility	168,000	200,000	216,000
Water Utility	48,000	160,000	120,000
Sewer Utility	36,000	48,000	60,000
Other Grants	269,603	0	0
Library Grant	0	0	139,002
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**521,603**	**408,000**	**535,002**
Resources Available:	**870,392**	**677,276**	**772,901**
Expenditures:			
Capital Outlays	367,116	50,000	203,377
Capital Outlays-Highway Equipment		53,377	0
Capital Outlays-West Acres development		100,000	0
^--A portion of this could be paid from the Capital Improvement Fund			
Capital Outlays-Library Grant & Local ma	0	0	217,192
Capital Outlays-Public Works			25,537
Capital Outlays-Ball Park Restroom			50,000
Operating Transfers to Other Funds			0
General	60,000	56,000	48,000
Library	18,000	20,000	16,000
Employeee Benefits	156,000	160,000	156,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**601,116**	**439,377**	**716,106**
Unencumbered Cash Balance Dec 31	269,276	237,899	56,795
2022/2023/2024 Budget Authority Amount	645,366	539,377	716,106

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

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NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Captial Improvements**		**Meter Deposits**		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	27,939	Cash Balance Jan 1	65,376	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		93,315
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from				Meter Deposits	20,861					
General Fund	20,000									
Total Receipts	20,000	Total Receipts	0	Total Receipts	20861	Total Receipts	0	Total Receipts	0	40,861
Resources Available:	47,939	Resources Available:	65,376	Resources Available:	20,861	Resources Available:	0	Resources Available:	0	134,176
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Meter Deposits	20,861					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	20,861	Total Expenditures	0	Total Expenditures	0	20,861
Cash Balance Dec 31	47,939	Cash Balance Dec 31	65,376	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	113,315 **
										113,315 **

**Note: These two block figures should agree.

CPA Summary

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

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

Budgeted Year: 2024

Library found in: CITY OF ARMA, KANSAS
CRAWFORD 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 2023	Proposed Year 2024
Ad Valorem Tax	$17,580	$19,339
Delinquent Tax	$500	$630
Motor Vehicle Tax	$5,103	$4,675
Recreational Vehicle Tax	$72	$85
16/20M Vehicle Tax	$11	$5
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$23,266	$24,734
Difference in Total Taxes:	$1,468	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$6,168,090	$6,445,426
Did Assessed Valuation Decrease?	No	
Levy Rate	3	3.000
Difference in Levy Rate:	0.000	
Qualify for grant: 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.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

CITY OF ARMA, KANSAS

will meet on September 5, 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 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.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	605,465		810,342	19.121	863,608	126,909	19.690
Debt Service							
Library	40,000		42,000	3.000	42,000	19,339	3.000
Employee Benefits	200,833		280,500	6.475	276,500	31,374	4.868
Special Highway	76,171		43,570		43,240		
Special Park and Recreation	117		10,000		2,450		
Electric Utility	1,460,214		1,806,153		1,806,877		
Water Utility	324,195		444,930		483,100		
Sewer Utility	123,189		179,015		191,015		
Electric,Water & Sewer Res	601,116		439,377		716,106		
Non-Budgeted Funds-A	20,861						
Totals	3,452,161	0.000	4,055,887	28.596	4,424,896	177,622	27.558
						*Revenue Neutral Rate***	*27.366*
Less: Transfers	546,000		644,000		616,000		
Net Expenditure	2,906,161		3,411,887		3,808,896		
Total Tax Levied	174,402		176,376		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,868,127		6,168,090		6,445,426		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	55,000	0	0
Revenue Bonds	0	0	0
Other	0	370,790	330,002
Lease Purchase Principal	222,727	438,256	385,076
Total	277,727	809,046	715,078

*Tax rates are expressed in mills

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

Bette Lessen

Official Title: City Clerk

THE MORNING SUN

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AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF CRAWFORD, SS:

CITY OF ARMA LEGALS
P O BOX 829
ARMA KS 66712

Kelly Mitchell, Of lawful age, being first duly Sworn, deposeth and saith, he/she is Legal Representative of the Pittsburg Morning Sun. A daily newspaper published in the City of Pittsburg, Crawford County, Kansas, and not a trade, religious, Or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States Post Office, Pittsburg, Kansas. The Pittsburg Morning Sun has been continuously and uninterruptedly published daily for more than fifty weeks a year and has been so published for more than one year prior to the first publication Of the notice hereinafter mentioned. A copy of that notice, is hereto attached, and was published in the regular and entire edition of the Pittsburg Morning Sun:

MS: 8/23/2023

Affiant further says that she has personal knowledge of the statements above set forth, and that they are true.

Kelly Mitchell

Date: 8/23/2023

Alyssa Heinssen

Notary Public

My Commission Expires:

ALYSSA HEINSSEN
Notary Public, State of Kansas
My Appointment Expires
8-11-2026

Description	NOTICE OF HEARING - REVENUE NEUTRAL RATE
Order Number	1139
Order Date	8/9/2023
Number Issues	1
Pub Count	1
First Issue	8/23/2023
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Order Price	$208.50

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2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
CITY OF ARMA, KANSAS
will meet on September 5, 2023 at 6:00 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 2024 Expenditures and Amount of 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.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	959,658		830,348	19.121	841,948	526,909	19.600
Debt Service							
Library	50,000		47,500	3.653	47,500	47,500	3.000
Employee Benefits	300,837		295,000	6.973	295,000	77,777	4.849
Capital Outlay	39,170		45,170		45,340		
Special Park and Recreation	170		10,000		7,000		
Electric Utility	1,460,214		1,300,000		1,800,000		
Water Utility	324,795		444,000		483,000		
Sewer Utility	157,709		175,000		197,000		
Electric, Water & Sewer Res	401,176		427,378		716,000		
Non-Budgeted Funds-A	70,881						
Totals	3,827,681	0.000	3,602,396	29.747	4,374,788	652,186	27.449
						Revenue Neutral Rate**	27.449
Less: Transfers	846,000		494,000		616,000		
Net Expenditure	2,981,681		3,108,396		3,758,788		
Total Tax Levied	175,402		214,377		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	5,868,139		6,183,099		6,465,426		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	85,000	0	0
Revenue Bonds	0	0	0
Other	0	130,000	130,000
Lease Purchase Principal	372,707	454,176	268,076
Total	457,707	584,176	398,076

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

Bette Lucero
Official Title: City Clerk

Resolution No. 2023-01

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

WHEREAS, the Revenue Neutral Rate for the City of ARMA was calculated as 27.366 mills by the Crawford County Clerk; and

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

WHEREAS, the Governing Body held a hearing on Sept. 5, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of ARMA, 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 ARMA:

The City of ARMA shall levy a property tax rate exceeding the Revenue Neutral Rate of 27.366 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 5 day of September, 2023 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the ARMA Council To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9-5-23

Resolution No. _____

Governing Body Member	Yes	No	No Vote
Howard CAMP	X		
Carma Burns	X		
Richard Kerley	X		
Robert Lauck	X		
Gary Pommier	X		
TOTAL			

Certified:

Dette Noon