CITY OF FALL RIVER, KANSAS
RESOLUTION 2022-03
A RESOLUTION REGARDING BUDGET IN EXCESS OF REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate ("RNR") for purposes of *ad valorem* taxes assessed by the City in its budget for FY2023, as defined by statute, is " the tax for the current tax year that would generate the same property tax revenue as levied the previous tax year using the current tax year's total assessed valuation" as expressed in mills to the third decimal place" (K.S.A. 79-2988); and

WHEREAS, the Clerk of Greenwood County, as required by said statute, has notified the City that the applicable RNR for FY 2023 is 70.015 mills; and

WHEREAS, the City has calculated a proposed budget which will require setting the mill levy higher that the RNR; and

WHEREAS, the Council held a public tax rate hearing as required by K.S.A. 79-2988 on September 12, 2022, in conjunction with the proposed budget hearing required by K.S.A 79-2929, and the hearings complied with all requirements of both statutes;

NOW, THEREFORE, IT IS RESOLVED that the City approves its proposed budget exceeding the RNR, which provides for an ad valorem tax rate in the amount of 75.358 mills; and the City Clerk shall certify, on or before October 1, to the County Clerk of Greenwood County, Kansas, the amount of ad valorem tax to be levied.

Passed and adopted by the City Council at the public tax rate hearing on the 12th day of September 2022.

Approved: James S. Cude
James S. Cude', Mayor

Attest: Mandy Vanderhoof-Fogle
Mandy Vanderhoof-Fogle, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Fall River To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 09/12/2022
Resolution No. 2022-03

Governing Body Member	Yes	No	No Vote
Norma Jones	✓		
Dave Vance	✓		
Sue York	✓		
Bryant Thomas	✓		
Ron Fogle	✓		
TOTAL			

Certified:
J. C. Cude Mayor
Mandy V Fogle, City Clerk

State of Kansas
City

2023

CERTIFICATE

To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
City of Fall 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 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	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	75,700	29,461	
Debt Service	10-113	8			
Library	12-1220	8	3,875	2,717	
Special Highway		9	12,000		
Water Utility		9	104,850		
Sewer Utility		10	820,236		
Refuse Utility		10	38,500		
Capital Outlay		11	12,500		
		11			
Non-Budgeted Funds		12			
Totals		xxxxxx	1,067,661	32,178	
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 70.015

Assisted by:
Michael D Bartlow, CPA
Michael D Bartlow, Chartered
Address:
118 S Third St, PO Box 427
Madison, KS 66860
Email:
mikebartlow@sunflower.com

Date Attested: 9-12 2022

Mandy V Foogle
City ~~County~~ Clerk

J S Cude — Mayor
Norman Ray Jones — Council
Dave York — Council #2
Dave Vance — Council
Bert Sax — Councilman #4
Rene Foglesong — Council Person #3

Governing Body

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Fall River

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	27,577	6,530	134	85	0	70
Debt Service						
Library	2,559	606	12	8	0	7
TOTAL	30,136	7,136	146	93	0	77

County Treas Motor Vehicle Estimate 7,136

County Treas Recreational Vehicle Estimate 146

County Treas 16/20M Vehicle Estimate 93

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 77

Motor Vehicle Factor 0.23679

Recreational Vehicle Factor 0.00484

16/20 Vehicle Factor 0.00309

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00256

No assurance is provided on this forecast.

See accompanying Summary of Significant Forecast Assumptions and Accounting Policies

City of Fall 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 Utility	General	10,000		10,000	12-825d
Water Utility	Capital Outlay		10,000	10,000	12-825d
Refuse Utility	Sewer Utility		10,000	20,000	12-825d
	Totals	10,000	20,000	40,000	
	Adjustments*				
	Adjusted Totals	10,000	20,000	40,000	

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

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

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:											
2010 Water	12/1/2020	12/8/2050	3.00	268,000	222,489	Dec	Dec	6,675	4,924	6,527	5,072
Build America											
2011 Water Toweer	12/8/2011	12/20/2051	3.00	26,000	22,052	Dec	Dec	662	463	648	477
Total G.O. Bonds					**244,541**			**7,337**	**5,387**	**7,175**	**5,549**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Kansas Water Pollution											
Control Revolving Fund											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**244,541**			**7,337**	**5,387**	**7,175**	**5,549**

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Fall River

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.

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

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

Budgeted Year: 2023

Library found in: City of Fall River
Greenwood 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	$2,559	$2,717
Delinquent Tax	$0	$0
Motor Vehicle Tax	$403	$606
Recreational Vehicle Tax	$10	$12
16/20M Vehicle Tax	$7	$8
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$2,979	$3,343
Difference in Total Taxes:	$364	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$396,643	$427,005
Did Assessed Valuation Decrease?	No	
Levy Rate	6.4	6.363
Difference in Levy Rate:	(0.037)	
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.

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Fall 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	6,124	14,120	1,939
Receipts:			
Ad Valorem Tax	27,338	27,577	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		6,223	6,530
Recreational Vehicle Tax		162	134
16/20M Vehicle Tax		103	85
Commercial Vehicle Tax			0
Watercraft Tax		54	70
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Reimbursements & Other Income	2,628		25,300
GW County Tax	350		
State Tax Disbursement	7,833		
Building Rents Received	655	1,000	1,000
Insurance Refund	1,661	1,400	1,400
Franchise Fees	7,003	500	500
Transfer From Water Fund	10,000		10,000
Donations	685		
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,037		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**59,190**	**37,019**	**45,019**
Resources Available:	**65,314**	**51,139**	**46,958**
Expenditures:			
Box Rent & Dues	684	100	100
Enforcement of Ordinances		10,000	20,000
Fire Expenses	113	6,000	6,000
Insurance	2,468	2,000	2,000
Legal & Professional	2,630	200	200
Library			
Mowing	7,554	1,500	1,500
Office	971	1,000	1,000
Publications	21	500	500
Salaries	16,566	4,000	4,000
Payroll Taxes	344	300	300
Utilities	15,933	2,000	2,000
Repairs	1,276	6,000	6,000
Other Expenses	2,634	5,600	5,600
Street Repairs & Maintenance		10,000	26,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**51,194**	**49,200**	**75,700**
Unencumbered Cash Balance Dec 31	14,120	1,939	xxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	70,450	75,700	75,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	75,700
		Tax Required	28,742
	Delinquent Comp Rate:	2.5%	719
		Amount of 2022 Ad Valorem Tax	29,461

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Fall 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		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 miscellaneous exceed 10% of Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.5%	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	1,220	768	591
Receipts:			
Ad Valorem Tax	2,135	2,559	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		403	606
Recreational Vehicle Tax		10	12
16/20M Vehicle Tax		7	8
Commercial Vehicle Tax			0
Watercraft Tax		4	7
GW Co Tax - Foreclosure Sale			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,135	2,983	633
Resources Available:	3,355	3,751	1,224
Expenditures:			
Appropriations to the Library Board	2,587	3,160	3,875
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,587	3,160	3,875
Unencumbered Cash Balance Dec 31	768	591	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	3,160	3,160	3,875
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,875
		Tax Required	2,651
	Delinquent Comp Rate:	2.5%	66
		Amount of 2022 Ad Valorem Tax	2,717

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Fall 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	10,021	8,735	8,705
Receipts:			
State of Kansas Gas Tax	4,166	3,970	4,030
County Transfers Gas		0	0
Reimbursements		8,000	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	4,166	11,970	12,030
Resources Available:	14,187	20,705	20,735
Expenditures:			
Street Repair and Maint	5,452	12,000	12,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	5,452	12,000	12,000
Unencumbered Cash Balance Dec 31	8,735	8,705	8,735
2021/2022/2023 Budget Authority Amoun	12,000	12,000	12,000

Adopted Budget Water Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	59,121	34,662	24,812
Receipts:			
Charges to Customers	50,712	65,000	65,000
Reimbursements		20,000	23,000
Customer Deposits	902		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	51,614	85,000	88,000
Resources Available:	110,735	119,662	112,812
Expenditures:			
Bank Charges		150	150
Legal & Professional	607	350	350
Office	688	2,000	2,000
Dues & Subscriptions	600	350	350
Purchase of Water	30,764	20,000	20,000
Repairs & Maintenance	2,506	20,000	20,000
Salary	11,665	13,000	13,000
Taxes	569	2,000	2,000
Testing	964	1,500	1,500
Insurance	4,936	4,000	4,000
Mowing		2,000	2,000
Utilities		4,000	4,000
Water Deposits Refunded	50	500	500
Water Fund Program		2,000	2,000
Water Fund Bond Interest & Principal	12,724	13,000	13,000
Transfer to General Fund	10,000	0	10,000
Transfer to Capital Outlay		10,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	76,073	94,850	104,850
Unencumbered Cash Balance Dec 31	34,662	24,812	7,962
2021/2022/2023 Budget Authority Amoun	114,850	116,850	104,850

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Fall River

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	40,305	55,286	861,322
Receipts:			
Charges to Customers	32,630	20,000	20,000
Comm Dev Block Grant - CDBG		335,000	0
KDHE SRF	51,080	655,136	0
Reimbursements		16,000	16,000
Transfer from Refuse Utility		10,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	83,710	1,036,136	56,000
Resources Available:	124,015	1,091,422	917,322
Expenditures:			
Improvements	51,080	200,000	790,136
Repairs & Maimenance	698	5,000	5,000
Salary	8,663	11,000	11,000
Taxes		1,100	1,100
Testing		1,000	1,000
Insurance	4,936	4,000	4,000
Mowing		2,000	2,000
Office	399	2,000	2,000
Legal & Professional	2,307		
Other Expenses	646		
Utilities		4,000	4,000
Bond Payment - Principal & Interest			
KDHE SRF - Interest			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	68,729	230,100	820,236
Unencumbered Cash Balance Dec 31	55,286	861,322	97,086
2021/2022/2023 Budget Authority Amoun	75,100	1,020,236	820,236

Adopted Budget Refuse Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	30,330	30,886	21,386
Receipts:			
Charges to Customers	20,310	18,000	18,000
Reimbursements		1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	20,310	19,000	19,000
Resources Available:	50,640	49,886	40,386
Expenditures:			
Contracted Collection Fees	18,228	18,500	18,500
City Wide Cleanup	827		
Transfer to Sewer Utility		10,000	20,000
Postage	109		
Salary & Wages	590		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	19,754	28,500	38,500
Unencumbered Cash Balance Dec 31	30,886	21,386	1,886
2021/2022/2023 Budget Authority Amoun	38,500	38,500	38,500

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Fall River 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Outlay**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,332	6,832	5,832
Receipts:			
Rents Received	1,500	1,500	1,500
Transfer from Water Utility		10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,500	11,500	11,500
Resources Available:	6,832	18,332	17,332
Expenditures:			
Capital Improvements		12,500	12,500
Employee Benefits			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	12,500	12,500
Unencumbered Cash Balance Dec 31	6,832	5,832	4,832
2021/2022/2023 Budget Authority Amoun	25,000	12,500	12,500

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amoun	0	0	0

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Fall River

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:		
ARPA Funds			0		0		0		0	
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
ARPA Funds Received	11,064									
Total Receipts	11,064	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	11,064
Resources Available:	11,064	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	11,064
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment Purchased	2,500									
Total Expenditures	2,500	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,500
Cash Balance Dec 31	8,564	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	8,564 **
										8,564 **

** Note: These two block figures should agree.

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

City of Fall River

will meet on 9/12/2022 at 6:30 PM at Fall 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 Fall River 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	Proposed Estimated Tax Rate*
General	51,194	63.841	49,200	68.974	75,700	29,461	68.995
Debt Service							
Library	2,587	4.135	3,160	6.400	3,875	2,717	6.363
Special Highway	5,452		12,000		12,000		
Water Utility	76,073		94,850		104,850		
Sewer Utility	68,729		230,100		820,236		
Refuse Utility	19,754		28,500		38,500		
Capital Outlay			12,500		12,500		
Non-Budgeted Funds	2,500						
Totals	226,289	67.976	430,310	75.374	1,067,661	32,178	75.358
						*Revenue Neutral Rate***	*70.015*
Less: Transfers	10,000		20,000		40,000		
Net Expenditure	216,289		410,310		1,027,661		
Total Tax Levied	28,868		30,136		xxxxxxxxxxxxxxxxx		
Assessed Valuation	424,678		396,643		427,005		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	254,830	249,772	244,541
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	254,830	249,772	244,541

*Tax rates are expressed in mills

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

Mandy Vanderhoof-Fogle

City Official Title: Clerk

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

Summary of Significant Forecast Assumptions and Accounting Policies -

1. The accompanying forecast presents, to the best of management's knowledge and belief, the City's actual results of operations for the year ended December 31, 2021 and the projected amounts for the years ending December 31, 2022 and 2023. Accordingly, the forecast reflects management's judgment as of June 21, 2022, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and these differences may be material.
2. This forecast is prepared on the prescribed budget form as established by the State of Kansas and utilizes the cash basis of accounting rather than the accrual basis of accounting required by generally accepted accounting principles.
3. Management has elected to omit substantially all disclosures normally included with historical and prospective financial statements.
6. 2022 estimated revenues and expenditures for all funds are generally reported at amounts comparable to 2022 budgeted amounts. Exceptions exist for the following revenue lines - General Fund - Transfer From Water Fund reduced from $22,000 to $0, Water Fund - Reimbursements reduced from $23,000 to $20,000, Sewer Fund - Transfer From Refuse Fund reduced to $10,000 from $20,000. The following lines for expenditures varied from the 2022 budget as follows - General Fund - Enforcement of Ordinances reduced to $10,000 from $20,000 and Street Repairs & Maintenance reduced to $10,000 from $26,500, Water Fund - Transfer To General Fund reduced from $22,000 to $0, Sewer Fund - Improvements reduced to $200,000 from $990,136, Refuse Fund - Transfer To Sewer Fund reduced to $10,000 from $20,000.
7. 2023 receipts for tax revenues other than Ad Valorem taxes are based on estimates provided by the Greenwood County Treasurer.
8. 2022 and 2023 State of Kansas Gas Tax revenues in the Special Highway Fund are estimates as of May, 2022 as provided by the State of Kansas.
9. Other receipts for all funds were budgeted for 2023 at amounts similar to their 2022 budgeted amounts except for General Fund - Transfer from the Water Fund was decreased from $22,000 to $10,000 and a Reimbursements line was added for $25,300 to the General Fund, Sewer Fund lines for CDBG and KDHE funding were budgeted at $0 assuming all funds will be received during 2022.
10. 2023 budgeted expenditures for all funds are generally reported at amounts comparable to their 2022 budgeted amounts except for the Library Fund - Appropriations increased to $3,875 from $3,160, Water Fund - Transfer to General reduced to $10,000 from $22,000, Sewer Fund - Improvements line is decreased to $790,136 from $990,136.
11. 2023 budgeted expenditures for the General and Library funds are projected at amounts so as to maintain the projected mill levy tax rate at an amount relatively comparable to prior years amounts.

Donna Olson

Greenwood County Treasurer * 311 N MAIN * EUREKA KS 67045 * Telephone 620-583-8146 * Fax 620-583-8127

COUNTY TREASURER BUDGET INFORMATION

Fall River City Clerk
Cynthia Mitchell
PO Box 125
Fall River, KS 67047

THE FOLLOWING **ESTIMATES** ARE PROVIDED FOR THE PREPARATION OF YOUR **2023 BUDGET**:

Local Ad Valorem Tax Reduction Fund (LAVTR) K.S.A. 79-2960	
County and City Revenue Sharing Fund K.S.A. 79-2967	
Local Alcoholic Liquor Fund K.S.A. 1986 Supp. 79-41a04(f)	
Motor Vehicle Tax K.S.A. 79-5111	7,136.11
Special City & County Highway K.S.A. 79-3425c	
County and City Retailers Sales Tax K.S.A. 1986 Supp. 12-187	
Recreational Vehicle Tax K.S.A. 1996 Supp. 79-5111	146.25
16m/20m Truck Tax	93.04
Commercial Motor Vehicle	
Watercraft Tax	76.65

April 21, 2022 Provided By: Donna Olson
Date Greenwood County Treasurer

(Published in *The Eureka Herald* Wednesday, Feb. 2, 2022)

City of Fall River, Kansas 2021 Financial Statement

	Jan-21	2021 RECEIPTS	2021 EXPENSES	2021 ENDING
GENERAL	6,123.74	59,189.78	53,693.76	11,619.76
LIBRARY	1219.98	2,134.61	2,586.17	768.42
SP HIGHWAY	10,021.31	4,166.01	5,452.69	8,734.63
WATER	59,121.90	50,712.45	76,024.61	33,809.74
SEWER	40,304.59	83,710.46	68,729.03	55,286.02
REFUSE	30,329.90	20,309.94	19,754.00	30,885.84
CAPITAL OUTLAY	5,331.95	1,500.00		6,831.95
NON BUDGETED FUNDS		11,064.16		11,064.16
UTILITY ACCOUNT		902.18	50	852.18
TOTALS	152,453.37	233,689.59	226,290.26	159,852.70
TOTAL in CDS 42,756.22				
TOTAL Cash $111,614.30				
Utility Acct. 5,482.18				
TOTAL $159,852.70				
Liabilities:				
General Obligation Bond	$222,489.00			
General Obligation Bond	$22,502.00			

County Clerk's Budget Information for 2023 Budget Year
Greenwood County values
FALL RIVER CITY

1. Estimated Assesed Valuation as of MONDAY, JUNE 13, 2022:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	298,105	8,961	0	
State Assessed	113,764	0		
Severed Minerals	0			
Personal Property	15,136			
Oil & Gas	0			
Total Value	427,005	8,961		

2. Personal Property: 15,136
(Use this amount on Computation to Determine Limit for 2023 budget, line 5a)

Revenue Neutral Rate 70.015

3. Actual tax rates levied for the 2022 budget: (2021 levies)

SAC	Fund	Rate	RN Rate
021	SEWER BOND & INTEREST	.000	.000
135	GENERAL OPERATING	68.974	64.070
217	LIBRARY	6.400	5.945
	Total Levied	75.374	

4. Final Assessed Valuation from the November 2021 abstract: 396,643

5. 2021 Personal Property: 10,414
(Use this amount on Computation to Determine Limit for 2023 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2020 average tax delinquency percentage: 2.479809

9. 2020 delinquency percentage for special assessments: 54.545454

Date Provided: 06/13/2022 Provided by: Kathy Robinson
Greenwood County Clerk

(Published in *The Eureka Herald* Wednesday, Jul. 6, 2022)

City of Cole River, Kansas 2021 Amended Financial Statement

	2021 Est.	2021 Receipts	2021 Expenses	2021 Month
GENERAL	$ 42,756.23	$ 68,682.23	$ 71,293.75	$ 14,119.76
LIBRARY	$ 5,181.53	$ 5,434.51	$ 2,868.17	$ 782.43
HIGHWAY	$ 88,000.00	$ 91,121.90	$ 5,453.99	$ 8,734.63
WATER	$ 80,247.53	$ 80,500.46	$ 78,024.51	$ 39,803.79
SEWER	$ 90,128.00	$ 20,309.34	$ 68,725.05	$ 58,780.05
REFUSE	$ 5,341.95	$ 500.00	$ 19,764.00	$ 30,316.84
CAPITAL OUTLAY		$ 12,094.56	$ 2800	$ 6,881.95
NON BUDGETED FUNDS		$ 902.18	$ 50	$ 852.18
UTILITY ACCOUNT	$ 159,459.37	$ 233,689.59	$ 226,290.28	$ 159,457.70
TOTALS				
TOTAL In CDs $2,756.23				
TOTAL CHK $143,814.50				
UTILITY ACCT $ 4,182.18				
TOTAL $159,853.70				
Liabilities				
General Obligation Bond	$332,485.00			
General Obligation Bond	$22,502.00			

(Published in *The Eureka Herald* Wednesday, Jul. 6, 2022)

NOTICE OF BUDGET HEARING

The governing body of

Cedar Creek Township, 37-U

Woodson County

will meet on July 28, 2022 at 7:00 o'clock P.M. at Cedar Creek Township for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is available at Woodson County Clerk's office and will be available at this hearing.

SUPPORTING COUNTIES

Woodson County (home county) Greenwood County

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.

FUND	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax
General	61,9	3.74	5,000	5.41	67,842	
Road	0,015	3.74	5,500	5.41	20,457	
Cash Forward	0		0		0	
Nor Expenditure	1,515		4,500		0	
Total Tax Levied	12,375		12,375		67,842	
Assessed Valuation	2,135,810		2,262,871		2,435,855	12,500,000

*Tax rates are expressed in mills

Carolyn Mobley

County Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Fall River **HEREBY NOTIFIES THE** GREENWOOD **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☒ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 75.358. The date of our hearing is 8/12/22 at 6:30 AM (PM) and will be held at City Hall in Fall 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 11, 2022

(Seal)

Mandy Voogle

Clerk or 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.

2023

CERTIFICATE

To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
City of Fall 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 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	75,700	29,461	
Debt Service	10-113	8			
Library	12-1220	8	3,875	2,717	
Special Highway		9	12,000		
Water Utility		9	104,850		
Sewer Utility		10	820,236		
Refuse Utility		10	38,500		
Capital Outlay		11	12,500		
		11			
Non-Budgeted Funds		12			
Totals		xxxxxx	1,067,661	32,178	
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 70.015

Assisted by:
Michael D Bartlow, CPA
Michael D Bartlow, Chartered
Address:
118 S Third St, PO Box 427
Madison, KS 66860
Email:
mikebartlow@sunflower.com

Date Attested: _____ 2022

County Clerk

Governing Body

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Fall River

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	27,577	6,530	134	85	0	70
Debt Service						
Library	2,559	606	12	8	0	7
TOTAL	30,136	7,136	146	93	0	77

County Treas Motor Vehicle Estimate 7,136

County Treas Recreational Vehicle Estimate 146

County Treas 16/20M Vehicle Estimate 93

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 77

Motor Vehicle Factor 0.23679

Recreational Vehicle Factor 0.00484

16/20 Vehicle Factor 0.00309

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00256

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Fall 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 Utility	General	10,000		10,000	12-825d
Water Utility	Capital Outlay		10,000	10,000	12-825d
Refuse Utility	Sewer Utility		10,000	20,000	12-825d
	Totals	10,000	20,000	40,000	
	Adjustments*				
	Adjusted Totals	10,000	20,000	40,000	

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

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

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:											
2010 Water	12/1/2020	12/8/2050	3.00	268,000	222,489	Dec	Dec	6,675	4,924	6,527	5,072
Build America											
2011 Water Toweer	12/8/2011	12/20/2051	3.00	26,000	22,052	Dec	Dec	662	463	648	477
Total G.O. Bonds					**244,541**			**7,337**	**5,387**	**7,175**	**5,549**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Kansas Water Pollution											
Control Revolving Fund											
Total Other					0			0	0	0	0
Total Indebtedness					**244,541**			**7,337**	**5,387**	**7,175**	**5,549**

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

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.**

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

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

Budgeted Year: 2023

Library found in: City of Fall River
Greenwood 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 vear.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem Tax	$2,559	$2,717
Delinquent Tax	$0	$0
Motor Vehicle Tax	$403	$606
Recreational Vehicle Tax	$10	$12
16/20M Vehicle Tax	$7	$8
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$2,979	$3,343
Difference in Total Taxes:	$364	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$396,643	$427,005
Did Assessed Valuation Decrease?	No	
Levy Rate	6.4	6.363
Difference in Levy Rate:	(0.037)	
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.

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Fall 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	6,124	14,120	1,939
Receipts:			
Ad Valorem Tax	27,338	27,577	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		6,223	6,530
Recreational Vehicle Tax		162	134
16/20M Vehicle Tax		103	85
Commercial Vehicle Tax			0
Watercraft Tax		54	70
Gross Earning (intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Reimbursements & Other Income	2,628		25,300
GW County Tax	350		
State Tax Disbursement	7,833		
Building Rents Received	655	1,000	1,000
Insurance Refund	1,661	1,400	1,400
Franchise Fees	7,003	500	500
Transfer From Water Fund	10,000		10,000
Donations	685		
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,037		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	59,190	37,019	45,019
Resources Available:	65,314	51,139	46,958
Expenditures:			
Box Rent & Dues	684	100	100
Enforcement of Ordinances		10,000	20,000
Fire Expenses	113	6,000	6,000
Insurance	2,468	2,000	2,000
Legal & Professional	2,630	200	200
Library			
Mowing	7,554	1,500	1,500
Office	971	1,000	1,000
Publications	21	500	500
Salaries	16,566	4,000	4,000
Payroll Taxes	344	300	300
Utilities	15,933	2,000	2,000
Repairs	1,276	6,000	6,000
Other Expenses	2,634	5,600	5,600
Street Repairs & Maintenance		10,000	26,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	51,194	49,200	75,700
Unencumbered Cash Balance Dec 31	14,120	1,939	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	70,450	75,700	75,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	75,700
		Tax Required	28,742
	Delinquent Comp Rate:	2.5%	719
		Amount of 2022 Ad Valorem Tax	29,461

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Fall 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		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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 miscellaneous exceed 10% of Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.5%	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	1,220	768	591
Receipts:			
Ad Valorem Tax	2,135	2,559	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		403	606
Recreational Vehicle Tax		10	12
16/20M Vehicle Tax		7	8
Commercial Vehicle Tax			0
Watercraft Tax		4	7
GW Co Tax - Foreclosure Sale			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,135	2,983	633
Resources Available:	3,355	3,751	1,224
Expenditures:			
Appropriations to the Library Board	2,587	3,160	3,875
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,587	3,160	3,875
Unencumbered Cash Balance Dec 31	768	591	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	3,160	3,160	3,875
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,875
		Tax Required	2,651
	Delinquent Comp Rate:	2.5%	66
		Amount of 2022 Ad Valorem Tax	2,717

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Fall 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	10,021	8,735	8,705
Receipts:			
State of Kansas Gas Tax	4,166	3,970	4,030
County Transfers Gas		0	0
Reimbursements		8,000	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,166**	**11,970**	**12,030**
Resources Available:	**14,187**	**20,705**	**20,735**
Expenditures:			
Street Repair and Maint	5,452	12,000	12,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,452**	**12,000**	**12,000**
Unencumbered Cash Balance Dec 31	8,735	8,705	8,735
2021/2022/2023 Budget Authority Amoun	12,000	12,000	12,000

Adopted Budget **Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	59,121	34,662	24,812
Receipts:			
Charges to Customers	50,712	65,000	65,000
Reimbursements		20,000	23,000
Customer Deposits	902		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**51,614**	**85,000**	**88,000**
Resources Available:	**110,735**	**119,662**	**112,812**
Expenditures:			
Bank Charges		150	150
Legal & Professional	607	350	350
Office	688	2,000	2,000
Dues & Subscriptions	600	350	350
Purchase of Water	30,764	20,000	20,000
Repairs & Maintenance	2,506	20,000	20,000
Salary	11,665	13,000	13,000
Taxes	569	2,000	2,000
Testing	964	1,500	1,500
Insurance	4,936	4,000	4,000
Mowing		2,000	2,000
Utilities		4,000	4,000
Water Deposits Refunded	50	500	500
Water Fund Program		2,000	2,000
Water Fund Bond Interest & Principal	12,724	13,000	13,000
Transfer to General Fund	10,000	0	10,000
Transfer to Capital Outlay		10,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**76,073**	**94,850**	**104,850**
Unencumbered Cash Balance Dec 31	34,662	24,812	7,962
2021/2022/2023 Budget Authority Amoun	114,850	116,850	104,850

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Fall River 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	40,305	55,286	861,322
Receipts:			
Charges to Customers	32,630	20,000	20,000
Comm Dev Block Grant - CDBG		335,000	0
KDHE SRF	51,080	655,136	0
Reimbursements		16,000	16,000
Transfer from Refuse Utility		10,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**83,710**	**1,036,136**	**56,000**
Resources Available:	124,015	1,091,422	917,322
Expenditures:			
Improvements	51,080	200,000	790,136
Repairs & Maintenance	698	5,000	5,000
Salary	8,663	11,000	11,000
Taxes		1,100	1,100
Testing		1,000	1,000
Insurance	4,936	4,000	4,000
Mowing		2,000	2,000
Office	399	2,000	2,000
Legal & Professional	2,307		
Other Expenses	646		
Utilities		4,000	4,000
Bond Payment - Principal & Interest			
KDHE SRF - Interest			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**68,729**	**230,100**	**820,236**
Unencumbered Cash Balance Dec 31	55,286	861,322	97,086
2021/2022/2023 Budget Authority Amoun	75,100	1,020,236	820,236

Adopted Budget **Refuse Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	30,330	30,886	21,386
Receipts:			
Charges to Customers	20,310	18,000	18,000
Reimbursements		1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**20,310**	**19,000**	**19,000**
Resources Available:	**50,640**	**49,886**	**40,386**
Expenditures:			
Contracted Collection Fees	18,228	18,500	18,500
City Wide Cleanup	827		
Transfer to Sewer Utility		10,000	20,000
Postage	109		
Salary & Wages	590		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**19,754**	**28,500**	**38,500**
Unencumbered Cash Balance Dec 31	30,886	21,386	1,886
2021/2022/2023 Budget Authority Amoun	38,500	38,500	38,500

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Fall River 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Outlay**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,332	6,832	5,832
Receipts:			
Rents Received	1,500	1,500	1,500
Transfer from Water Utility		10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,500**	**11,500**	**11,500**
Resources Available:	**6,832**	**18,332**	**17,332**
Expenditures:			
Capital Improvements		12,500	12,500
Employee Benefits			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**12,500**	**12,500**
Unencumbered Cash Balance Dec 31	6,832	5,832	4,832
2021/2022/2023 Budget Authority Amoun	25,000	12,500	12,500

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amoun	0	0	0

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Fall River

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:		
ARPA Funds			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
ARPA Funds Received	11,064									
Total Receipts	11,064	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	11,064
Resources Available:	11,064	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	11,064
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment Purchased	2,500									
Total Expenditures	2,500	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,500
Cash Balance Dec 31	8,564	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	8,564 **
										8,564 **

** Note: These two block figures should agree.

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Fall River

will meet on 9/12/2022 at 6:30 PM at Fall 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 Fall River 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	Proposed Estimated Tax Rate*
General	51,194	63.841	49,200	68.974	75,700	29,461	68.995
Debt Service							
Library	2,587	4.135	3,160	6.400	3,875	2,717	6.363
Special Highway	5,452		12,000		12,000		
Water Utility	76,073		94,850		104,850		
Sewer Utility	68,729		230,100		820,236		
Refuse Utility	19,754		28,500		38,500		
Capital Outlay			12,500		12,500		
Non-Budgeted Funds	2,500						
Totals	226,289	67.976	430,310	75.374	1,067,661	32,178	75.358
						*Revenue Neutral Rate***	*70.015*
Less: Transfers	10,000		20,000		40,000		
Net Expenditure	216,289		410,310		1,027,661		
Total Tax Levied	28,868		30,136		xxxxxxxxxxxxxxxxx		
Assessed Valuation	424,678		396,643		427,005		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	254,830	249,772	244,541
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	254,830	249,772	244,541

*Tax rates are expressed in mills

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

Mandy Vanderhoof-Fogle

City Official Title: Clerk

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

Summary of Significant Forecast Assumptions and Accounting Policies -

1. The accompanying forecast presents, to the best of management's knowledge and belief, the City's actual results of operations for the year ended December 31, 2021 and the projected amounts for the years ending December 31, 2022 and 2023. Accordingly, the forecast reflects management's judgment as of June 21, 2022, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and these differences may be material.
2. This forecast is prepared on the prescribed budget form as established by the State of Kansas and utilizes the cash basis of accounting rather than the accrual basis of accounting required by generally accepted accounting principles.
3. Management has elected to omit substantially all disclosures normally included with historical and prospective financial statements.
6. 2022 estimated revenues and expenditures for all funds are generally reported at amounts comparable to 2022 budgeted amounts. Exceptions exist for the following revenue lines - General Fund - Transfer From Water Fund reduced from $22,000 to $0, Water Fund - Reimbursements reduced from $23,000 to $20,000, Sewer Fund - Transfer From Refuse Fund reduced to $10,000 from $20,000. The following lines for expenditures varied from the 2022 budget as follows - General Fund - Enforcement of Ordinances reduced to $10,000 from $20,000 and Street Repairs & Maintenance reduced to $10,000 from $26,500, Water Fund - Transfer To General Fund reduced from $22,000 to $0, Sewer Fund - Improvements reduced to $200,000 from $990,136, Refuse Fund - Transfer To Sewer Fund reduced to $10,000 from $20,000.
7. 2023 receipts for tax revenues other than Ad Valorem taxes are based on estimates provided by the Greenwood County Treasurer.
8. 2022 and 2023 State of Kansas Gas Tax revenues in the Special Highway Fund are estimates as of May, 2022 as provided by the State of Kansas.
9. Other receipts for all funds were budgeted for 2023 at amounts similar to their 2022 budgeted amounts except for General Fund - Transfer from the Water Fund was decreased from $22,000 to $10,000 and a Reimbursements line was added for $25,300 to the General Fund, Sewer Fund lines for CDBG and KDHE funding were budgeted at $0 assuming all funds will be received during 2022.
10. 2023 budgeted expenditures for all funds are generally reported at amounts comparable to their 2022 budgeted amounts except for the Library Fund - Appropriations increased to $3,875 from $3,160, Water Fund - Transfer to General reduced to $10,000 from $22,000, Sewer Fund - Improvements line is decreased to $790,136 from $990,136.
11. 2023 budgeted expenditures for the General and Library funds are projected at amounts so as to maintain the projected mill levy tax rate at an amount relatively comparable to prior years amounts.

(Published in *The Eureka Herald* Wednesday, Aug. 17, 2022)

2023

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Mandy Vanderhoof-Fogle
City Official Title: Clerk

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