State of Kansas
City

2023

CERTIFICATE

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
City of Wilsey
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			
Fund	**K.S.A.**				
General	12-101a	6	82,350	22,065	45.761
Debt Service	10-113				
Library	12-1220				
Special Highway		7	6,467		
Sewer Fund		7	48,800		
Water Fund		8	64,550		
Water Bond		8	14,200		
Non-Budgeted Funds		9			
Totals		xxxxxx	216,367	22,065	45.761
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			482,180
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 44.706

Assisted by:
Cindy Jensen
Certified Public Accountant
Address:
218 W Main
Council Grove, KS 66846
Email:

Date Attested: Nov 1st 2022

County Clerk

Governing Body

SEAL
COUNTY CLERK
MORRIS COUNTY, KANSAS

State of Kansas Regulatory Basis
See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

City of Wilsey

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	21,525	4,244	264	30	139	0
Debt Service						
Library						
TOTAL	21,525	4,244	264	30	139	0

County Treas Motor Vehicle Estimate 4,244

County Treas Recreational Vehicle Estimate 264

County Treas 16/20M Vehicle Estimate 30

County Treas Commercial Vehicle Tax Estimate 139

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.19717

Recreational Vehicle Factor 0.01226

16/20 Vehicle Factor 0.00139

Commercial Vehicle Factor 0.00646

Watercraft Factor 0.00000

City of Wilsey 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
General	CIP reserve	10,000	5,000	8,500	12-1,118
General	Equipment Reserve	10,000	5,000	8,500	12-1,117
Sewer	Sewer Reserve	7,197	7,800	7,800	12-631o
Water	Water Reserve	5,254	5,000	5,150	12-825d
Water	Water Bond	15,810	14,400	14,400	12-825d
	Totals	48,261	37,200	44,350	
	Adjustments*				
	Adjusted Totals	48,261	37,200	44,350	

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

City of Wilsey

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water System Bd 2005A	7/26/2005	7/26/2045	4.125%	118,200	93,523	July	July	3,858	2,353	3,761	2,451
Water System Bd 2005B	7/26/2005	7/26/2045	4.125%	150,000	118,692	July	July	4,896	2,989	4,773	3,111
Total G.O. Bonds					**212,215**			**8,754**	**5,342**	**8,534**	**5,562**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**212,215**			**8,754**	**5,342**	**8,534**	**5,562**

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
Excavator	3/24/2020	2/29/1900	3.52%	22,025	15,121	4,814	4,814
Motorgrader	7/21/2020	3/18/1900	0%	31,000	23,000	4,000	4,000
				Totals	**38,121**	**8,814**	**8,814**

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

City of Wilsey 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	44,333	42,419	37,008
Receipts:			
Ad Valorem Tax	20,173	21,525	xxxxxxxxxxxxxxxx
Delinquent Tax	785		
Motor Vehicle Tax	4,718	3,714	4,244
Recreational Vehicle Tax	245	231	264
16/20M Vehicle Tax	31	34	30
Commercial Vehicle Tax	126	85	139
Watercraft Tax	8		0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales & use tax	12,803	8,500	10,000
Franchise Tax	5,124	4,500	5,000
Nextech lease	3,780	3,600	3,600
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	3,291		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**51,084**	**42,189**	**23,277**
Resources Available:	**95,417**	**84,608**	**60,285**
Expenditures:			
Salaries & Wages	10,689	12,000	13,000
Fireworks	500	1,500	1,500
Utilities & phone	7,371	8,000	8,000
Insurance & bonds	3,285	3,500	3,800
Repairs & maintenance	3,404	2,000	4,000
Streets	968	2,000	2,000
Operations	3,481	5,000	4,000
Lease payment	3,300	3,600	3,600
Transfer to CIP reserve	10,000	5,000	8,500
Transfer to Equipment reserve	10,000	5,000	8,500
Cash Forward (2023 column)			25,450
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**52,998**	**47,600**	**82,350**
Unencumbered Cash Balance Dec 31	42,419	37,008	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	62,564	65,704	82,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	82,350
		Tax Required	22,065
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	**22,065**

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Wilsey 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	1,754	1,567	2,547
Receipts:			
State of Kansas Gas Tax	4,136	3,980	3,920
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,136**	**3,980**	**3,920**
Resources Available:	**5,890**	**5,547**	**6,467**
Expenditures:			
Street Repair and Maint	4,323	3,000	6,467
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,323**	**3,000**	**6,467**
Unencumbered Cash Balance Dec 31	1,567	2,547	0
2021/2022/2023 Budget Authority Amoun	5,830	6,134	6,467

Adopted Budget **Sewer Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	31,555	34,371	30,971
Receipts:			
Charges to Customers	29,428	31,000	31,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**29,428**	**31,000**	**31,000**
Resources Available:	**60,983**	**65,371**	**61,971**
Expenditures:			
Personal Services	11,792	15,000	15,000
Operations	6,076	10,000	10,000
Insurance	1,547	1,600	2,000
Transfer to Sewer Reserve	7,197	7,800	7,800
Cash Forward (2023 column)			14,000
Miscellaneous			0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**26,612**	**34,400**	**48,800**
Unencumbered Cash Balance Dec 31	34,371	30,971	13,171
2021/2022/2023 Budget Authority Amoun	44,400	48,400	48,800

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Wilsey 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	12,585	14,619	13,219
Receipts:			
Charges to Customers	53,323	50,000	51,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**53,323**	**50,000**	**51,500**
Resources Available:	**65,908**	**64,619**	**64,719**
Expenditures:			
Personal Services	19,314	22,000	22,000
Operations	10,911	10,000	11,000
Transfer to Water Reserve	5,254	5,000	5,150
Transfer to Water Bond	15,810	14,400	14,400
Cash Forward (2023 column)			12,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**51,289**	**51,400**	**64,550**
Unencumbered Cash Balance Dec 31	14,619	13,219	169
2021/2022/2023 Budget Authority Amount	54,000	54,400	64,550

Adopted Budget **Water Bond**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	18,978	20,693	20,893
Receipts:			
Transfer from water	15,810	14,400	14,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,810**	**14,400**	**14,400**
Resources Available:	**34,788**	**35,093**	**35,293**
Expenditures:			
Water bond payments	14,095	14,200	14,200
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**14,095**	**14,200**	**14,200**
Unencumbered Cash Balance Dec 31	20,693	20,893	21,093
2021/2022/2023 Budget Authority Amount	14,200	14,200	14,200

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Wilsey

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:		
CIP Reserve		**Equipment Reserve**		**Sewer Reserve**		**Water Reserve**		**ARPA funds**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	11,418	Cash Balance Jan 1	18,166	Cash Balance Jan 1	20,367	Cash Balance Jan 1	10,789	Cash Balance Jan 1	0	60,740
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from general	10,000	Transfer from general	10,000	Transfer from Sewer	7,197	Transfer from water	5,254	ARPA funds	10,912	
Total Receipts	10,000	Total Receipts	10,000	Total Receipts	7,197	Total Receipts	5,254	Total Receipts	10,912	43,363
Resources Available:	21,418	Resources Available:	28,166	Resources Available:	27,564	Resources Available:	16,043	Resources Available:	10,912	104,103
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Equipment	13,408	Sewer re & main	11,380	Water rep & main	2,266	ARPA expense	517	
Total Expenditures	0	Total Expenditures	13,408	Total Expenditures	11,380	Total Expenditures	2,266	Total Expenditures	517	27,571
Cash Balance Dec 31	21,418	Cash Balance Dec 31	14,758	Cash Balance Dec 31	16,184	Cash Balance Dec 31	13,777	Cash Balance Dec 31	10,395	76,532 **
										76,532 **

** Note: These two block figures should agree.

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Wilsey

will meet on September 13, 2022 at 7:00 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 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	52,998	45.582	47,600	45.571	82,350	22,065	45.827
Debt Service							
Library							
Special Highway	4,323		3,000		6,467		
Sewer Fund	26,612		34,400		48,800		
Water Fund	51,289		51,400		64,550		
Water Bond	14,095		14,200		14,200		
Non-Budgeted Funds	27,571						
Totals	176,888	45.582	150,600	45.571	216,367	22,065	45.827
						*Revenue Neutral Rate***	*44.706*
Less: Transfers	48,261		37,200		44,350		
Net Expenditure	128,627		113,400		172,017		
Total Tax Levied	21,050		21,525		xxxxxxxxxxxxxxxxx		
Assessed Valuation	461,805		472,343		481,488		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	222,777	217,346	212,215
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	46,323	38,121
Total	222,777	263,669	250,336

*Tax rates are expressed in mills

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

Sandy Albin

City Official Title: City clerk

The governing body of
City of Wilsey
will meet on September 13, 2022 at 7:00 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 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	52,998	45.582	47,600	45.571	82,350	22,065	45.827
Debt Service							
Library							
Special Highway	4,323		3,000		6,467		
Sewer Fund	26,612		34,400		48,800		
Water Fund	51,289		51,400		64,550		
Water Bond	14,095		14,200		14,200		
Non-Budgeted Funds	27,571						
Totals	176,888	45.582	150,600	45.571	216,367	22,065	45.827
						*Revenue Neutral Rate**	44.706
Less: Transfers	48,261		37,200		44,350		
Net Expenditure	128,627		113,400		172,017		
Total Tax Levied	21,050		21,525		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	461,805		472,343		481,498		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	222,777	217,346	212,215
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	46,323	38,121
Total	222,777	263,669	250,336

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

Sandy Albin
City Official Title: City clerk

AFFIDAVIT OF PUBLICATION

State of Kansas, }
Morris County } ss.

JAN SCIACCA, being first duly sworn, Deposes and says: That she is an employee of the Council Grove Daily Republican, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Morris County, Kansas, with a general paid circulation on a daily basis in Morris County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year, has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Council Grove in said County as second class matter.
That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 23rd day of August, 2022.

Jan Sciacca

Subscribed and sworn to before me this 23rd day of August, 2022

Christy Jimerson

NOTARY PUBLIC - STATE OF KANSAS
CHRISTY JIMERSON
MY APPT. EXPIRES 9-3-25

Resolution No. 2022-9-13

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

WHEREAS, the Revenue Neutral Rate for the City of WILSEY was calculated as 45.827 mills by the MORRIS County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9/13/22 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

The City of WILSEY shall levy a property tax rate exceeding the Revenue Neutral Rate of 45.827 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 13th day of Sept. 2022 (month and year) and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of City of Wilsey To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 13th, 2022 at 7:00PM
Resolution No. 2022-9-13

Governing Body Member	Yes	No	No Vote
[illegible]	✓		
Marc A. Evans	✓		
[illegible]	✓		
[illegible]	✓		
[illegible]	✓		
[illegible]	✓		
TOTAL			

Certified:
[illegible]

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Wilsey, **HEREBY NOTIFIES THE** Morris **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 45.827. The date of our hearing is 9-13-22 at 7:00 AM/PM and will be held at City Hall in Wilsey, 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 7-12, 2022.

(Seal)

Sarah Abs

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.