

CERTIFICATE

To the Clerk of Stevens County, State of Kansas

We, the undersigned, officers of

City of Hugoton

- 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 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, 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	3,329,506	1,037,553	
Debt Service	10-113	7	422,655		
		7			
Special Highway		8	150,045		
Animal Care Benevolence		8	5,044		
Community Improvement District		9	31,572		
Convention & Tourism		9	85,826		
Golf Course Expansion		10	135,995		
Economic Development		10	52,722		
"Shop w/ a Cop"/National Night Out		11	7,341		
Special Park & Recreation		11	46,660		
Special Street Machinery		12			
Streetscape		12	3,397		
Gas Royalty		13	561,091		
Electric Distribution System Upgrade		13	1,255,394		
Water Improvement Reserve		14	635,779		
Diversion		14	4,756		
		0			
Electric		15	7,925,273		
Water		16	1,198,288		
Sanitation		17	476,790		
Sewer		18	1,369,338		
Non-Budgeted Funds-A		19			
Non-Budgeted Funds-B		20			
Totals		xxxxxx	17,697,472	1,037,553	
Budget Hearing Notice		21			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		21			
RNR Hearing Notice					
Neighborhood Revitalization		22			Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 46.395

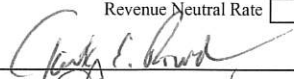
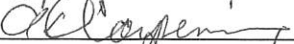
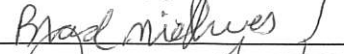



Assisted by: _____

Address: _____

Email: _____

Attest: _____ 2022

County Clerk

 Mayor
 Councilman
 Councilman
 Councilman
 Councilman
 Councilman
 Governing Body

CPA Summary

City of Hugoton

2023

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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,020,101	161,580	2,011	0	8,418	0
Bond & Interest						
TOTAL	1,020,101	161,580	2,011	0	8,418	0

County Treas Motor Vehicle Estimate 161,580
 County Treas Recreational Vehicle Estimate 2,011
 County Treas 16/20M Vehicle Estimate 0
 County Treas Commercial Vehicle Tax Estimate 8,418
 County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.15840
 Recreational Vehicle Factor 0.00197
 16/20M Vehicle Factor 0.00000
 Commercial Vehicle Factor 0.00825
 Watercraft Factor 0.00000

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sewer, Streets, Water	9/12/2014	10/1/2024	95-2.95%	690,000	225,000	3/1,9/1	9/1	5,475	75,000	3,825	75,000
Sewer	3/1/2015	10/1/2025	2.0-2.65%	1,975,000	900,000	3/1,9/1	9/1	24,945	210,000	19,695	220,000
Water	4/1/2020	10/1/2030	1.55-1.8%	935,000	850,000	2/1,8/1	8/1	15,530	90,000	14,135	90,000
Total G.O. Bonds					1,975,000			45,950	375,000	37,655	385,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					1,975,000			45,950	375,000	37,655	385,000

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 As Beginning of 2022	Payments Due 2022	Payments Due 2023
Police Department Office Buildi	8/1/2018	120	3.49	135,000	99,030	16,224	16,224
Totals					99,030	16,224	16,224

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

City of Hugoton

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	827,548	1,185,305	1,024,570
Receipts:			
Ad Valorem Tax	950,865	1,020,101	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	29,024	7,847	10,944
Motor Vehicle Tax	196,414	166,264	161,580
Recreational Vehicle Tax	2,370	2,091	2,011
16/20M Vehicle Tax	6,595	6,697	0
Commercial Vehicle Tax	10,365	11,344	8,418
Watercraft Tax	0	149	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	0		
Local Alcoholic Liquor	12,201	5,017	13,395
Compensating Use Tax	313,205	275,000	160,000
Local Sales Tax	1,039,095	975,000	700,000
Franchise Tax	54,648	52,000	53,000
Licenses-Electrical/Plumbing/Mechanical/	5,730	3,350	4,700
Occupation/CMB Licenses	1,275	1,500	1,500
Permits	6,717	750	1,750
Dog-Licenses/Pound Fees	947	750	800
Charges for Services	2,110	3,500	3,500
Golf Course Income	138,803	89,000	85,300
Fines, Forfeitures, Penalties	74,901	45,000	50,000
Accident Reports	350	150	300
Reimbursed Expenses	0	35,000	
Use of Money and Properties			
Royalties			
Rentals & Leases	9,858	7,500	6,500
Sales of Merchandise	1,725	750	1,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	985	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	30,388	25,000	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,888,571	2,734,760	1,280,698
Resources Available:	3,716,119	3,920,065	2,305,268

City of Hugoton

FUND PAGE - GENERAL

City of Hugoton

2023

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Government			
Salaries	195,052	201,922	232,255
Contractual	127,471	142,300	137,000
Commodities	11,332	15,500	19,000
Capital Outlay			20,000
Total	333,855	359,722	408,255
Public Safety-Police			
Salaries	695,284	867,046	964,525
Contractual	85,024	169,790	217,450
Commodities	133,078	70,500	100,000
Capital Outlay	38,800	40,000	70,000
Lease Purchase	16,223	16,224	16,224
Total	968,409	1,163,560	1,368,199
Municipal Court			
Salaries	20,865	21,885	23,787
Contractual	44,638	46,550	49,075
Commodities	97	300	350
Capital Outlay			
Total	65,600	68,735	73,212
Electricion Expenses			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Public Works-Street			
Salaries	327,305	361,875	405,680
Contractual	63,819	50,500	68,575
Commodities	114,448	150,500	186,000
Capital Outlay	0	68,000	75,000
Transfer-Special Street Machinery	69,344	77,336	80,000
Total	574,916	708,211	815,255
Culture-Recreation Parks			
Salaries	101,390	101,915	110,060
Contractual	8,541	23,650	29,400
Commodities	38,339	25,500	27,500
Capital Outlay	0	10,000	10,000
Total	148,270	161,065	176,960
Culture-Recreation Golf			
Salaries	245,929	241,765	268,205
Contractual	47,837	67,117	79,350
Commodities	64,256	67,000	77,750
Capital Outlay	23,425	20,000	24,000
Debt Service	0		
Transfer-Golf Course Expansion	38,317	18,320	18,320
Total	419,764	414,202	467,625
Economic Development			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Transfers	20,000	20,000	20,000
Total	20,000	20,000	20,000
Page 1 - Total	2,530,814	2,895,495	3,329,506

City of Hugoton

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Bond & Interest			
Unencumbered Cash Balance Jan 1	186,197	174,055	132,398
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	353		
Motor Vehicle Tax	1,142		
Recreational Vehicle Tax	8		
16/20M Vehicle Tax	183		
Commercial Vehicle Tax	9		
Watercraft Tax			
Special Assessments	57,305		
Transfer from Princ & Interest	123,588	110,309	111,038
Transfer from Water Improvement	219,394	105,181	103,775
KDI Payments	159,565	163,683	166,339
Interest on Idle Funds	100	120	110
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	561,647	379,293	381,262
Resources Available:	747,844	553,348	513,660
Expenditures:			
Principle	510,000	375,000	385,000
Interest	63,789	45,950	37,655
Commission			
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	573,789	420,950	422,655
Unencumbered Cash Balance Dec 31	174,055	132,398	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	466,347	420,950	422,655
		Non-Appropriated Balance	21,133
See Tab A		Total Expenditure/Non-Appr Balance	443,788
		Tax Required	0
	Delinquent Comp Rate: 1.3%		0
	Amount of 2022 Ad Valorem Tax		0

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate: 1.3%		0
	Amount of 2022 Ad Valorem Tax		0

CPA Summary

City of Hugoton

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	35,519	43,300	45,885
Receipts:			
State of Kansas Gas Tax	107,746	102,540	104,120
County Transfers Gas		0	0
Interest on Idle Funds	35	45	40
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	107,781	102,585	104,160
Resources Available:	143,300	145,885	150,045
Expenditures:			
Personal Services			
Contractual Services	100,000	100,000	100,000
Commodities			50,045
Capital Outlay			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	100,000	100,000	150,045
Unencumbered Cash Balance Dec 31	43,300	45,885	0
2021/2022/2023 Budget Authority Amount	113,483	118,499	150,045

Adopted Budget

Animal Care Benevolence	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,514	4,336	3,540
Receipts:			
Donations	1,495	1,800	1,500
Interest on Idle Funds	3	4	4
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,498	1,804	1,504
Resources Available:	7,012	6,140	5,044
Expenditures:			
Personal Services	0		
Contractual Services	88	100	1,000
Commodities	2,588	2,500	3,044
Capital Outlay			1,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,676	2,600	5,044
Unencumbered Cash Balance Dec 31	4,336	3,540	0
2021/2022/2023 Budget Authority Amount	8,294	4,021	5,044

CPA Summary

City of Hugoton

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Community Improvement District	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,803	1,546	1,560
Receipts:			
CID Sales Tax	34,883	35,000	30,000
Interest on Idle Funds	10	14	12
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	34,893	35,014	30,012
Resources Available:	37,696	36,560	31,572
Expenditures:			
Personal Services			
Contractual Services	36,150	35,000	30,000
Commodities			1,572
Capital Outlay			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	36,150	35,000	31,572
Unencumbered Cash Balance Dec 31	1,546	1,560	0
2021/2022/2023 Budget Authority Amount	48,100	38,314	31,572

Adopted Budget

Convention & Tourism	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	51,970	57,098	60,776
Receipts:			
Transient Guest Tax	30,003	30,000	25,000
Interest on Idle Funds	48	55	50
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	30,051	30,055	25,050
Resources Available:	82,021	87,153	85,826
Expenditures:			
Personal Services			
Contractual Services	24,923	25,377	84,826
Commodities		1,000	1,000
Capital Outlay			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	24,923	26,377	85,826
Unencumbered Cash Balance Dec 31	57,098	60,776	0
2021/2022/2023 Budget Authority Amount	62,000	74,070	85,826

CPA Summary

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City of Hugoton

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Golf Course Expansion	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	110,924	149,355	117,675
Receipts:			
Donations	450		
Transfers from General Operations	37,867	18,320	18,320
Sale of Equipment			
Interest on Idle Funds	114		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	38,431	18,320	18,320
Resources Available:	149,355	167,675	135,995
Expenditures:			
Personal Services			
Contractual Services			
Commodities		50,000	50,995
Capital Outlay			85,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	50,000	135,995
Unencumbered Cash Balance Dec 31	149,355	117,675	0
2021/2022/2023 Budget Authority Amount	149,900	168,166	135,995

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Economic Development	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	32,617	32,651	32,687
Receipts:			
Transfer from General Operations	20,000	20,000	20,000
Interest on Idle Funds	34	36	35
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	20,034	20,036	20,035
Resources Available:	52,651	52,687	52,722
Expenditures:			
Personal Services			
Contractual Services	20,000	20,000	20,000
Commodities			32,722
Capital Outlay			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	20,000	20,000	52,722
Unencumbered Cash Balance Dec 31	32,651	32,687	0
2021/2022/2023 Budget Authority Amount	63,317	52,667	52,722

CPA Summary

City of Hugoton

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget "Shop w/ a Cop"/National Night Out	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,023	2,233	2,837
Receipts:			
Donations	4,150	4,200	4,500
Interest on Idle Funds	2	4	4
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,152	4,204	4,504
Resources Available:	5,175	6,437	7,341
Expenditures:			
Personal Services			
Contractual Services	50	100	100
Commodities	2,892	3,500	7,241
Capital Outlay			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,942	3,600	7,341
Unencumbered Cash Balance Dec 31	2,233	2,837	0
2021/2022/2023 Budget Authority Amount	8,240	6,053	7,341

Adopted Budget

Special Park & Recreation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	17,168	27,217	33,242
Receipts:			
Local Alcoholic Liquor Tax	12,201	10,000	13,395
Interest on Idle Funds	18	25	23
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,219	10,025	13,418
Resources Available:	29,387	37,242	46,660
Expenditures:			
Personal Services	2,170	4,000	10,000
Contractual Services			10,000
Commodities			26,660
Capital Outlay			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,170	4,000	46,660
Unencumbered Cash Balance Dec 31	27,217	33,242	0
2021/2022/2023 Budget Authority Amount	20,859	26,879	46,660

CPA Summary

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City of Hugoton

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Gas Royalty	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	514,375	536,991	545,491
Receipts:			
Gas Royalties	23,581	10,000	15,000
Interest on Idle Funds	484	500	600
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	24,065	10,500	15,600
Resources Available:	538,440	547,491	561,091
Expenditures:			
Personal Services			
Contractual Services	1,449	2,000	100,091
Commodities			100,000
Capital Outlay			361,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,449	2,000	561,091
Unencumbered Cash Balance Dec 31	536,991	545,491	0
2021/2022/2023 Budget Authority Amount	528,220	540,125	561,091

Adopted Budget

Adopted Budget Electric Distribution System Upgrade	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,040,974	1,091,594	1,174,594
Receipts:			
Gas Sales	84,909	120,000	80,000
Interest on Idle Funds	910	1,000	800
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	85,819	121,000	80,800
Resources Available:	1,126,793	1,212,594	1,255,394
Expenditures:			
Personal Services			
Contractual Services	35,199	38,000	40,394
Commodities			500,000
Capital Outlay			715,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	35,199	38,000	1,255,394
Unencumbered Cash Balance Dec 31	1,091,594	1,174,594	0
2021/2022/2023 Budget Authority Amount	923,523	1,087,373	1,255,394

CPA Summary

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City of Hugoton

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Water Improvement Reserve			
Unencumbered Cash Balance Jan 1	272,410	190,610	212,579
Receipts:			
Sales to Consumers	272,091	272,000	272,000
Charge Offs	319	250	250
Transfer from Water	149,700	154,000	150,000
Interest on Idle Funds	709	900	950
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	422,819	427,150	423,200
Resources Available:	695,229	617,760	635,779
Expenditures:			
Personal Services			
Contractual Services	289,717	300,000	252,004
Commodities			
Capital Outlay			280,000
Debt Payment	214,902	105,181	103,775
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	504,619	405,181	635,779
Unencumbered Cash Balance Dec 31	190,610	212,579	0
2021/2022/2023 Budget Authority Amount	0	1,027,785	635,779

See Tab A

Adopted Budget

Diversion	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	725	2,051	3,054
Receipts:			
Diversion Fees	1,325	2,000	1,700
Interest on Idle Funds	1	3	2
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,326	2,003	1,702
Resources Available:	2,051	4,054	4,756
Expenditures:			
Personal Services			
Contractual Services	0	1,000	2,000
Commodities			2,756
Capital Outlay			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	1,000	4,756
Unencumbered Cash Balance Dec 31	2,051	3,054	0
2021/2022/2023 Budget Authority Amount	0	2,975	4,756

CPA Summary

City of Hugoton

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Street Machinery	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	388,790	458,515	458,515
Receipts:			
Transfer from General Operations	69,344		
Interest on Idle Funds	381		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	69,725	0	0
Resources Available:	458,515	458,515	458,515
Expenditures:			
Personal Services			
Contractual Services			
Commodities			
Capital Outlay			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	458,515	458,515	458,515
2021/2022/2023 Budget Authority Amount	0	0	0

Adopted Budget

Streetscape	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,227	3,890	3,394
Receipts:			
Interest on Idle Funds	3	4	3
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3	4	3
Resources Available:	4,230	3,894	3,397
Expenditures:			
Personal Services			
Contractual Services			1,000
Commodities	340	500	1,397
Capital Outlay			1,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	340	500	3,397
Unencumbered Cash Balance Dec 31	3,890	3,394	0
2021/2022/2023 Budget Authority Amount	2,400	2,234	3,397

CPA Summary

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City of Hugoton

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,282,100	3,503,749	3,046,273
Receipts:			
Sales to Consumers	4,872,048	4,850,000	4,800,000
Penalties	35,349	30,000	30,000
Reimbursed Expenses	130,447	25,000	
Merchandise	25,734	50,000	25,000
Inspections	255	500	250
Rentals			
Gas Sales			
Charge Offs	4,197	4,200	4,750
Check Fees, Reconnects	6,640	5,500	5,000
Interest on Idle Funds	3,194	4,000	4,000
Miscellaneous	4,680	40,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,082,544	5,009,200	4,879,000
Resources Available:	8,364,644	8,512,949	7,925,273
Expenditures:			
Production & Purchased Power			
Personal Services	312,382	334,970	391,249
Contractual Services	2,964,149	3,014,500	3,543,000
Commodities	23,552	186,000	250,000
Capital Outlay		250,000	250,000
Transmission & Distribution			
Personal Services	240,857	258,532	286,684
Contractual Services	34,143	82,200	135,805
Commodities	689,812	316,500	519,105
Capital Outlay		350,000	750,000
Administrative & General Expenses			
Personal Services	211,540	251,507	288,630
Contractual Services	372,595	299,000	343,000
Commodities	11,865	21,500	25,800
Capital Outlay		101,967	242,000
Transfer Electric Equip Rep Res			900,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,860,895	5,466,676	7,925,273
Unencumbered Cash Balance Dec 31	3,503,749	3,046,273	0
2021/2022/2023 Budget Authority Amount	6,697,681	6,695,356	7,925,273

CPA Summary

City of Hugoton

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	566,147	518,236	361,388
Receipts:			
Sales to Consumers	788,960	780,000	785,000
Penalties	6,259	7,000	7,000
Water Dock/Bulk Water	28,607	32,500	32,500
Charge Offs	543	500	500
Merchandise	2,717	15,000	5,000
Inspections	411	350	400
Reimbursed Expenses	114	10,000	
Water Services	12,370	25,000	5,000
Interest on Idle Funds	458	500	500
Miscellaneous	846	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	841,285	871,850	836,900
Resources Available:	1,407,432	1,390,086	1,198,288
Expenditures:			
Production			
Personal Services			
Contractual Services	147,512	110,000	126,500
Commodities	33,915	50,000	60,000
Capital Outlay			
Distribution			
Personal Services	199,881	218,220	244,303
Contractual Services	8,014	12,350	14,210
Commodities	99,993	201,500	240,638
Capital Outlay			35,000
Administration & General			
Personal Services	150,901	166,558	169,037
Contractual Services	43,382	71,770	82,500
Commodities	31,538	8,000	9,600
Capital Outlay		11,000	
Water Protection Fee	10,630	11,000	12,500
Transfer to Princ & Inter (W)	13,730	14,300	14,000
Transfers to Water Improvement Reserve	149,700	154,000	150,000
Transfers to Water Equipment Rep Res			40,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	889,196	1,028,698	1,198,288
Unencumbered Cash Balance Dec 31	518,236	361,388	0
2021/2022/2023 Budget Authority Amount	1,236,629	1,271,960	1,198,288

CPA Summary

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City of Hugoton

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sanitation	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	178,068	184,228	131,330
Receipts:			
Charges to Customers	311,035	315,000	345,000
Reimbursed Expenses		7,000	
Charge Offs	354	300	300
Interest on Idle Funds	139	160	160
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	311,528	322,460	345,460
Resources Available:	489,596	506,688	476,790
Expenditures:			
Collections & Disposal			
Personal Services	100,651	129,543	143,384
Contractual Services	49,078	51,890	59,680
Commodities	36,721	70,500	84,600
Capital Outlay			45,000
Administrative & General			
Personal Services	48,913	60,825	69,410
Contractual Services	10,005	2,600	2,990
Commodities			1,726
Capital Outlay			
Transfer to Sanitation Equip Rep Res	60,000	60,000	70,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	305,368	375,358	476,790
Unencumbered Cash Balance Dec 31	184,228	131,330	0
2021/2022/2023 Budget Authority Amount	426,265	484,597	476,790

CPA Summary

City of Hugoton

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,012,289	986,012	1,028,088
Receipts:			
Charges to Customers	341,549	340,000	340,000
Reimbursed Expenses		1,500	
Rentals			
Charge Offs	444	300	300
Interest on Idle Funds	914	940	950
Miscellaneous	1,415		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	344,322	342,740	341,250
Resources Available:	1,356,611	1,328,752	1,369,338
Expenditures:			
Collections & Disposal			
Personal Services	65,794	68,938	78,215
Contractual Services	23,154	31,100	35,765
Commodities	27,174	29,750	35,700
Capital Outlay	68,199		150,000
Administrative & General			
Personal Services	64,088	66,900	76,671
Contractual Services	7,840	6,500	7,475
Commodities			4,470
Capital Outlay			10,000
Transfer to Princ & Int (SW)	114,350	97,476	97,042
Transfer to Sewer System Reserve			874,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	370,599	300,664	1,369,338
Unencumbered Cash Balance Dec 31	986,012	1,028,088	0
2021/2022/2023 Budget Authority Amount	1,418,094	1,424,770	1,369,338

CPA Summary

City of Hugoton

NON-BUDGETED FUNDS (A)

2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-A

(1) Fund Name: **Electric Equipment Rep**

(2) Fund Name: **Water Equipment Rep**

(3) Fund Name: **Radiator Equipment Rep**

(4) Fund Name: **Respiration Equipment Rep**

(5) Fund Name: **Sewer Equipment Res**

Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	
326,765	151,815	138,597	375,953	1,329,478	2,322,608					
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	Interest of Idle Funds	Interest of Idle funds	Transfer	Interest of Idle Funds	Interest of Idle Funds	Interest of Idle Funds	Interest of Idle Funds	Interest of Idle Funds	Interest of Idle Funds	
300	139	127	60,000	360	1,220	1,220	62,146	62,146	62,146	
Resources Available:		Resources Available:		Resources Available:		Resources Available:		Resources Available:		
327,065	151,954	138,724	436,313	1,330,698	2,384,754					
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
			Capital Outlay	91,979						
Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts	
300	139	127	60,360	1,220	1,220	62,146	62,146	62,146	62,146	
Resources Available:		Resources Available:		Resources Available:		Resources Available:		Resources Available:		
327,065	151,954	138,724	436,313	1,330,698	2,384,754					
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	
0	0	0	91,979	0	91,979	0	91,979	91,979	91,979	
Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	
327,065	151,954	138,724	344,334	1,330,698	2,292,775	2,292,775	2,292,775	2,292,775	2,292,775	**

**Note: These two block figures should agree.

CPA Summary

City of Hugoton

NON-BUDGETTED FUNDS (B)
(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

FEMA		ARPA							
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	
									Total
									0

Expenses:	Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
	ARPA disbursement	Interest on Idle Funds								
Total Receipts	288,815	54							0	288,815
Resources Available:	288,815								0	288,815
Expenditures:										
Total Expenditures	0								0	0
Cash Balance Dec 31	0		288,815		0		0		0	288,815

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of
City of Hugoton
will meet on September 6, 2022 at 5:30 p.m. at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 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 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	2,530,814	48.298	2,895,495	48.122	3,329,506	1,037,553	47.188
Bond & Interest	573,789	1.336	420,950		422,655		
Special Highway	100,000		100,000		150,045		
Animal Care Benevolence	2,676		2,600		5,044		
Community Improvement D	36,150		35,000		31,572		
Convention & Tourism	24,923		26,377		85,826		
Golf Course Expansion			50,000		135,995		
Economic Development	20,000		20,000		52,722		
"Shop w/ a Cop"/National N	2,942		3,600		7,341		
Special Park & Recreation	2,170		4,000		46,660		
Special Street Machinery							
Streetscape	340		500		3,397		
Gas Royalty	1,449		2,000		561,091		
Electric Distribution System	35,199		38,000		1,255,394		
Water Improvement Reserv	504,619		405,181		635,779		
Diversion			1,000		4,756		
Electric	4,860,895		5,466,676		7,925,273		
Water	889,196		1,028,698		1,198,288		
Sanitation	305,368		375,358		476,790		
Sewer	370,599		300,664		1,369,338		
Non-Budgeted Funds-A	91,979						
Non-Budgeted Funds-B							
Totals	10,353,108	49.634	11,176,099	48.122	17,697,472	1,037,553	47.188
<i>Revenue Neutral Rate**</i>							46.395
Less: Transfers	552,263		434,837		2,256,095		
Net Expenditure	9,800,845		10,741,262		15,441,377		
Total Tax Levied	980,910		1,020,101		XXXXXXXXXXXXXXX		
Assessed Valuation	20,408,982		21,198,241		21,987,437		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	2,770,000		2,600,000		1,975,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		99,030		
Total	2,770,000		2,600,000		2,074,030		

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

Carrie L Baeza
City Official Title: City Clerk

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General			0
Bond & Interest			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2022 July 1 Valuation: 21,987,437

Valuation Factor: 21,987.437

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 2022-1

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

WHEREAS, the Revenue Neutral Rate for the City of Hugoton was calculated as 46.395 mills by the Stevens County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 6, 2022, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

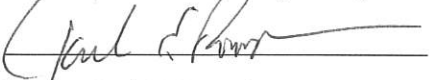
WHEREAS, the Governing Body of the City of Hugoton, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

The City of Hugoton shall levy a property tax rate exceeding the Revenue Neutral Rate of 54.858 mills.

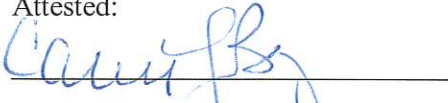
This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 6th day of September, 2022, and **SIGNED** by the Mayor.



Mayor Jack E. Rowden

Attested:




City Clerk Carrie L. Baeza, CMC

Roll Call Vote

A Roll Call Vote of the City of Hugoton To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 6, 2022
Resolution No. 2022-1

Governing Body Member	Yes	No	No Vote
Mayor Jack E. Rowden			✓
Councilman Dean Banker	✓		
Councilman Frankie Thomas	✓		
Councilman Dan Corpening	✓		
Councilman Brad Niehuel	✓		
Councilman Jason Teeter	✓		
TOTAL	5	0	

Certified:



City Clerk Carrie L. Baeza, CMC

PUBLIC NOTICE

(First published in The Hugoton Hermes, Thursday, September 15, 2022)

CERTIFICATE

To the Clerk of Stevens County, State of Kansas
We, the undersigned, officers of
City of Hugoton

- 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 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, 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	3,329,506	1,037,553
Debt Service	10-113	7	422,655	
Special Highway		8	150,045	
Animal Care Benevolence		8	5,044	
Community Improvement District		9	31,572	
Convention & Tourism		9	85,826	
Golf Course Expansion		10	135,995	
Economic Development		10	52,722	
Shop w/ a Cop/National Night Out		11	7,341	
Special Park & Recreation		11	46,660	
Special Street Machinery		12		
Streetscape		12	3,397	
Gas Royalty		13	561,091	
Electric Distribution System Upgrade		13	1,255,394	
Water Improvement Reserve		14	635,779	
Diversions		14	4,756	
Electric		15	7,925,273	
Water		16	1,198,288	
Sanitation		17	476,790	
Sewer		18	1,369,338	
Non-Budgeted Funds-A		19		
Non-Budgeted Funds-B		20		
Totals	xxxxx		17,697,472	1,037,553
Budget Hearing Notice		21		County Clerk's Use Only
Combined Rate and Budget Hearing Notice		21		
RNR Hearing Notice				
Neighborhood Revitalization		22		Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate **46.395**

Assisted by: _____ Mayor
 _____ Councilman
 Address: _____ Councilman
 _____ Councilman
 Email: _____ Councilman
 Attest: _____ 2022 Councilman
 _____ Councilman
 County Clerk _____ Governing Body

AFFIDAVIT OF PUBLICATIONS

STATE OF KANSAS, STEVENS COUNTY, ss
Faith Publishing LLC, being first duly sworn, deposes and says: That they are Publisher of the Hugoton Hermes, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Stevens County, Kansas, with a general paid circulation on a weekly basis in Stevens County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

..Said newspaper is a weekly, 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 Hugoton 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 _____ consecutive weeks, the first publication thereof being made, as aforesaid on the day of

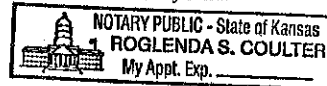
September 15, 2022, with subsequent publications being made on the following dates:

_____, 20 _____, 20 _____

_____, 20 _____, 20 _____

Kay McDaniel
Subscribed and sworn to before me this
day of September 15, 2022

Roglen S. Coulter
Notary Public



My Commission expires: 4-22-26

Printer's fee.....\$ 273.38

Additional Copies.....\$ _____

Total.....\$ 273.38

Approved this _____ day of _____, 20 _____

Judge

CPA Summary