State of Kansas
City

2023

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
City of Corning
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	166,176	58,962	35.780
Debt Service	10-113	8			
Library	12-1220	8	4,690	4,199	2.333
Special Highway		9	5,322		
Water		9	48,813		
Sewer		10	14,948		
Trash		10	17,175		
Special Parks & Recreation		11	656		
		11			
Non-Budgeted Funds		12			
Totals		xxxxxx	257,779	63,161	38.113
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					1,647,921
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 38.330

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: December 29 2022

Mary Kay Schulkjans
County Clerk

Governing Body

State of Kansas
City

City of Corning

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	59,397	8,451	194	112	1,854	57
Debt Service						
Library	3,843	547	13	7	120	4
TOTAL	63,240	8,998	207	119	1,974	61

County Treas Motor Vehicle Estimate 8,998

County Treas Recreational Vehicle Estimate 207

County Treas 16/20M Vehicle Estimate 119

County Treas Commercial Vehicle Tax Estimate 1,974

County Treas Watercraft Tax Estimate 61

Motor Vehicle Factor 0.14228

Recreational Vehicle Factor 0.00327

16/20 Vehicle Factor 0.00188

Commercial Vehicle Factor 0.03121

Watercraft Factor 0.00096

City of Corning

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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Corning 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:											
Series 2015 A	1/30/2015	10/1/2035	3.40	450,000	345,000	Apr		5,865		5,525	
						Oct	Oct	5,865	20,000	5,525	20,000
Total G.O. Bonds					**345,000**			**11,730**	**20,000**	**11,050**	**20,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**345,000**			**11,730**	**20,000**	**11,050**	**20,000**

State of Kansas
City

City of Corning

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
None							
				Totals	**0**	**0**	**0**

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

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

Budgeted Year: 2023

Library found in: City of Corning
Nemaha 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	$3,843	$4,199
Delinquent Tax	$0	$0
Motor Vehicle Tax	$542	$547
Recreational Vehicle Tax	$17	$13
16/20M Vehicle Tax	$4	$7
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$4,406	$4,766
Difference in Total Taxes:	$360	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,498,909	$1,647,921
Did Assessed Valuation Decrease?	No	
Levy Rate	2.564	2.548
Difference in Levy Rate:	(0.016)	
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.

City of Corning 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	216,540	124,251	62,472
Receipts:			
Ad Valorem Tax	59,193	59,397	xxxxxxxxxxxxxxx
Delinquent Tax	759		
Motor Vehicle Tax	9,888	8,221	8,451
Recreational Vehicle Tax	216	259	194
16/20M Vehicle Tax	60	58	112
Commercial Vehicle Tax	2,060	1,878	1,854
Watercraft Tax		19	57
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	458	391	474
Compensating Use Tax	5,235	5,000	5,000
Local Sales Tax	16,774	16,000	16,000
Franchise Tax	7,064	6,500	6,500
Donations	7,500	1,000	1,000
Fees	460	600	600
Rent	5,870	6,000	6,000
Utility Reimbursement	61		
Reimbursements	3,689	700	800
Insurance Proceeds	4,178		
Patronage Dividends	12		
Interest on Idle Funds	847	700	700
Neighborhood Revitalization Rebate	-3,779	-3,000	-3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**120,545**	**103,723**	**44,742**
Resources Available:	**337,085**	**227,974**	**107,214**
Expenditures:			
Salaries & Wages	3,619	6,000	6,000
Employee Benefits	1,680	1,700	1,700
Fee & Licenses	13,268	15,000	20,000
Fuel & Oil	221	1,100	2,200
Insurance	8,691	8,900	9,200
Repairs	18,190	25,000	25,000
Supplies	1,620	5,000	5,000
Utilities	13,715	17,000	19,000
Streets-Chip & Seal			
Streets-Improvements	147,271	50,000	50,000
New Equipment			
Capital Outlay		30,802	18,076
Contract Labor	630	5,000	10,000
New Construction Park (Walking Trail)	3,929		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**212,834**	**165,502**	**166,176**
Unencumbered Cash Balance Dec 31	124,251	62,472	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	247,093	180,242	166,176
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	166,176
		Tax Required	58,962
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	**58,962**

CPA Summary

City of Corning 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
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:			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	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	256	270	0
Receipts:			
Ad Valorem Tax	3,896	3,843	xxxxxxxxxxxxxxxx
Delinquent Tax	38		
Motor Vehicle Tax	601	542	547
Recreational Vehicle Tax	13	17	13
16/20M Vehicle Tax	3	4	7
Commercial Vehicle Tax	127	124	120
Watercraft Tax		1	4
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-249	-114	-200
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,429**	**4,417**	**491**
Resources Available:	**4,685**	**4,687**	**491**
Expenditures:			
Appropriations to Library Board	4,415	4,687	4,690
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,415**	**4,687**	**4,690**
Unencumbered Cash Balance Dec 31	270	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	4,415	4,687	4,690
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,690
		Tax Required	4,199
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	4,199

Qualifies for

CPA Summary

City of Corning 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	9,151	3,615	762
Receipts:			
State of Kansas Gas Tax	4,732	4,490	4,560
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,732**	**4,490**	**4,560**
Resources Available:	**13,883**	**8,105**	**5,322**
Expenditures:			
Street Repair and Maint	10,268	7,343	5,322
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**10,268**	**7,343**	**5,322**
Unencumbered Cash Balance Dec 31	3,615	762	0
2021/2022/2023 Budget Authority Amount	10,268	7,343	5,322

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	20,634	10,661	1,813
Receipts:			
Charges to Customers	37,488	40,000	46,500
Sales Tax Payable	419	500	500
New Meter Fees	300		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**38,207**	**40,500**	**47,000**
Resources Available:	**58,841**	**51,161**	**48,813**
Expenditures:			
Salaries & Wages	6,030	6,250	6,250
Employee Benefits			
Utilities	13,365	13,500	13,500
Fees & Licenses	2,456	2,700	2,700
Supplies	1,191	1,000	1,000
Sales Taxes	441	600	575
Repairs & Maintenance	1,165	1,500	1,500
Bond Payments (3/4)	23,532	23,798	23,288
Transfer to General			
New Building			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**48,180**	**49,348**	**48,813**
Unencumbered Cash Balance Dec 31	10,661	1,813	1
2021/2022/2023 Budget Authority Amount	56,730	49,802	48,813

CPA Summary

City of Corning 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	4,764	1,393	448
Receipts:			
Charges to Customers	10,391	12,000	14,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,391**	**12,000**	**14,500**
Resources Available:	**15,155**	**13,393**	**14,948**
Expenditures:			
Salaries & Wages	2,430	2,500	2,500
Employee Benefits			
New Equipment			
Fees & Licenses	966	1,000	1,500
Supplies	151	175	250
Utilities	665	750	1,000
Repairs & Maintenance	1,706	587	1,935
Bond Payment (1/4)	7,844	7,933	7,763
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**13,762**	**12,945**	**14,948**
Unencumbered Cash Balance Dec 31	1,393	448	1
2021/2022/2023 Budget Authority Amoun	16,390	13,270	14,948

Adopted Budget **Trash**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,368	2,175	2,175
Receipts:			
Charges to Customers	14,631	15,000	15,000
Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**14,631**	**15,000**	**15,000**
Resources Available:	**16,999**	**17,175**	**17,175**
Expenditures:			
Contract	14,824	15,000	15,000
Supplies			2,175
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**14,824**	**15,000**	**17,175**
Unencumbered Cash Balance Dec 31	2,175	2,175	0
2021/2022/2023 Budget Authority Amoun	17,893	16,868	17,175

CPA Summary

City of Corning 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	272	331	182
Receipts:			
Local Alcholic Liquor Tax (1/2)	459	391	474
Fees	240		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**699**	**391**	**474**
Resources Available:	**971**	**722**	**656**
Expenditures:			
Repairs & Maintenance	182	200	200
Contract Labor	240	240	240
Supplies	218	100	216
New Equipment			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**640**	**540**	**656**
Unencumbered Cash Balance Dec 31	331	182	0
2021/2022/2023 Budget Authority Amoun	640	543	656

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:			
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

City of Corning

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:		
Corning Days		**Playground**		**Donations**		**Wind Energy**		**ARPA**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,866	Cash Balance Jan 1	8,000	Cash Balance Jan 1	1,056	Cash Balance Jan 1	250,000	Cash Balance Jan 1	0	265,922
Receipts:		Receipts		Receipts		Receipts:		Receipts:		
T-Shirts	1,009					NextEra	300,000	Fed Aid/Governor	12,514	
Donations	6,573									
Total Receipts	7,582	Total Receipts	0	Total Receipts	0	Total Receipts	300,000	Total Receipts	12,514	320,096
Resources Available:	14,448	Resources Available:	8,000	Resources Available:	1,056	Resources Available:	550,000	Resources Available:	12,514	586,018
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Fees	5,387	Walking Trail	8,000	Walking Trail	1,056	Street Improvements	173,863			
New Construction	225									
Repairs & Maintenance	49									
Supplies	334									
Misc.	700									
Total Expenditures	6,695	Total Expenditures	8,000	Total Expenditures	1,056	Total Expenditures	173,863	Total Expenditures	0	189,614
Cash Balance Dec 31	7,753	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	376,137	Cash Balance Dec 31	12,514	396,404 **
										396,404 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

The governing body of
City of Corning
will meet on August 17, 2022 at 7:00 PM at Corning Community Center, 6221 Fifth St. 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 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	Estimate Tax Rate*
General	212,834	45.929	165,502	39.575	166,176	58,962	35.780
Library	4,415		4,687	2.564	4,690	4,199	2.548
Special Highway	10,268		7,343		5,322		
Water	48,180		49,348		48,813		
Sewer	13,762		12,945		14,948		
Trash	14,824		15,000		17,175		
Special Parks & Recreation	640		540		656		
Reserves	189,614						
Totals	494,537	45.929	255,365	42.139	257,779	63,161	38.328
						*Revenue Neutral Rate***	*38.330*
Less: Transfers	0		0		0		
Net Expenditure	494,537		255,365		257,779		
Total Tax Levied	63,240		63,240		xxxxxxxxxxxxxxx		
Assessed Valuation	1,377,021		1,498,909		1,647,921		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	382,000	364,000	345,000
Lease Purchase Principal	0	0	0
Total	382,000	364,000	345,000

*Tax rates are expressed in mills

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

Marlene Rempe
City Official Title: Treasurer

NOTICE OF BUDGET HEARING

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City of Corning

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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	Estimate Tax Rate*
General	212,834	45.929	165,442	39.575	166,176	58,962	35.780
Library	4,429		4,687	2.564	4,690	4,199	2.548
Special Highway	10,268		7,343		5,322		
Water	48,180		49,348		48,813		
Sewer	13,762		12,945		14,948		
Trash	14,824		15,000		17,175		
Special Parks & Recreation	640		540		656		
Reserves							
Totals	182,919						
	487,856	45.929	255,305	42.139	257,779	63,161	38.328
Less: Transfers	0		0		0		
Net Expenditure	487,856		255,305		257,779		
Total Tax Levied	63,240		63,240		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,377,021		1,498,909		1,647,921		
					*Revenue Neutral Rate***		*38.330*

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	382,000	364,000	345,000
Lease Purchase Principal	0	0	0
Total	382,000	364,000	345,000

*Tax rates are expressed in mills

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

Marlene Rempe

City Official Title: Treasurer

STATE OF KANSAS
County of Nemaha

Matt Diehl, being first duly sworn, deposes and states: That he is of lawful age, that affiant is editor of The Courier-Tribune, a weekly newspaper wholly printed within the City of Seneca and in said County of Nemaha and State of Kansas, and which newspaper is published as aforesaid and is of general circulation in said city and county, and which has been admitted to the mails as second class matter in said county and which has been continuously and uninterruptedly published in said city and county as at least weekly (50) times a year for more than five (5) years prior to the first publication of the ~~Notice~~ Ordinance –Report, a copy of which is hereto attached marked "Exhibit A", and that said ~~Notice-~~Ordinance-Report was published in said newspaper for 1 consecutive weeks on the following dates, to-wit:

Beginning with the First insertion of said ~~Notice~~ – Ordinance – Report
In the issue thereof date July 20, 2022
Second insertion thereof in the issue thereof date _____, 2022
Third insertion thereof in the issue thereof date _____, 2022

Affiant further states that said newspaper has a general paid circulation on a weekly basis in Nemaha County Kansas, and is not a trade, religious or fraternal publication.
Affiant further states he has personal knowledge of all the foregoing matters and facts.

Printer's Fees $ 60.00
Subscribed to in my presence and sworn to before me by said Matt Diehl Matt Diehl
This 20 day of July, 2022

STATE OF KANSAS NOTARY PUBLIC
JOYCE K. DIEHL
My Appointment Expires
January 15, 2025

Joyce K Diehl

My commission expires on the 15th day of January, 2025

Affidavit and proof of publication examined, approved and filed the ____ day of _____, 2022

_____