State of Kansas
City

2023

CERTIFICATE
To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
Americus
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				
Fund	**K.S.A.**					
General	12-101a	6	363,596	111,278	25.704	111,281
Debt Service	10-113					
Library	12-1220					
Employee Benefit		7	38,280	26,084	6.025	26,084
Parks & Recreation		7	83,496	15,334	3.542	15,334
Special Highway		8	35,000			
Sewer		8	167,008			
Special Parks & Recreation		9	7,000			
Special Law Enforcement		9	1,500			
Trash		10	67,050			
		10				
Non-Budgeted Funds		11				
Totals		xxxxxx	762,930	152,696	35.271	
Budget Hearing Notice					County Clerk's Use Only	
Combined Rate and Budget Hearing Notice					4,329,356	
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation	
Neighborhood Revitalization						

Revenue Neutral Rate: 32.412

Assisted by:
M. Laverne Soetebier

Address:
705 3rd St.
Americus, KS 66835
Email:
jlsody@fairpoint.net

Date Attested: , 2022

County Clerk

Governing Body

RECD LYON CO CLERK
SEP 19 2022 AM 7:54

Americus

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	77,118	16,083	616	133	174	111
Debt Service						
Library						
Employee Benefit	28,728	5,991	229	50	65	29
Parks & Recreation	34,241	7,141	273	59	77	0
TOTAL	140,087	29,215	1,118	242	316	140

County Treas Motor Vehicle Estimate 29,215

County Treas Recreational Vehicle Estimate 1,118

County Treas 16/20M Vehicle Estimate 242

County Treas Commercial Vehicle Tax Estimate 316

County Treas Watercraft Tax Estimate 140

Motor Vehicle Factor 0.20855

Recreational Vehicle Factor 0.00798

16/20 Vehicle Factor 0.00173

Commercial Vehicle Factor 0.00226

Watercraft Factor 0.00100

Americus 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	Special Equipment	6,000	8,000	13,000	12-1,117
General	Capital Imp. Reserve	10,000	10,000	10,000	12-1,118
Special Highway	Special Equipment	10,000	10,000	10,000	12-1,117
Parks & Recreation	Capital Imp. Reserve	-	5,000	5,000	12-1,118
Spec. Parks & Recreation	Capital Imp. Reserve	5,000	5,000	5,000	12-1,118
Trash	Special Equipment	-	10,000	-	12-1,117
	Totals	31,000	48,000	43,000	
	Adjustments*				
	Adjusted Totals	31,000	48,000	43,000	

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

Americus 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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Loan	5/1/2006	3/1/2027	3.50	1,637,000	532,859	3/1 & 9/1	3/1 & 9/1	13,111	91,401	10,747	93,765
Total Other					**532,859**			**13,111**	**91,401**	**10,747**	**93,765**
Total Indebtedness					**532,859**			**13,111**	**91,401**	**10,747**	**93,765**

Americus

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
Backhoe	2/25/2020	2/29/1900	4.00	19,950	16,272	4,489	4,489
				Totals	**16,272**	**4,489**	**4,489**

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

Americus 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	153,481	154,359	87,881
Receipts:			
Ad Valorem Tax	96,923	77,118	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,067		
Motor Vehicle Tax	16,818	20,783	16,083
Recreational Vehicle Tax	653	664	616
16/20M Vehicle Tax	343	345	133
Commercial Vehicle Tax	523	199	174
Watercraft Tax		130	111
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	5,427	5,829	
Compensating Use Tax	22,434	20,000	21,000
Local Sales Tax	93,855	88,000	88,000
Franchise Tax	28,548	26,000	26,000
Licenses	6,567	5,500	6,000
Fines & Fees	3,398	3,000	3,000
User Fees	1,248	1,000	1,000
Reimbursed Expense	5,560	6,000	6,000
Equipment Sold	2,600		
In Lieu of Tax (IRB)			
Interest on Idle Funds	554	2,000	600
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**287,518**	**256,568**	**168,717**
Resources Available:	**440,999**	**410,927**	**256,598**
Expenditures:			
General Administration	120,665	137,250	147,300
Law Enforcement	27,814	33,000	44,000
Municipal Court	2,955	3,400	3,600
Streets & Highway	89,455	118,496	134,496
Parks & Recreation	21,346	10,700	11,500
Recycling	10,455	3,000	3,200
Community Center	3,950	7,200	9,500
Other	10,000	10,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**286,640**	**323,046**	**363,596**
Unencumbered Cash Balance Dec 31	154,359	87,881	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	319,038	341,215	363,596
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	363,596
		Tax Required	106,998
	Delinquent Comp Rate:	4.0%	4,280
		Amount of 2022 Ad Valorem Tax	**111,278**

CPA Summary

Americus 2023

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Administration			
Salaries	64,337	68,250	69,300
Contractual	49,395	50,000	52,000
Commodities	6,933	9,000	13,000
Capital Outlay		5,000	5,000
Condemnation		5,000	5,000
Tree Trimming			3,000
Total	**120,665**	**137,250**	**147,300**
Law Enforcement			
Salaries	17,804	25,000	30,000
Contractual	1,785	3,000	4,000
Commodities	2,490	5,000	5,000
Capital Outlay	5,735	0	0
Transfer to Spec. Equipment			5,000
Total	**27,814**	**33,000**	**44,000**
Municipal Court			
Salaries	2,930	3,300	3,500
Contractual	25	50	50
Commodities	0	50	50
Capital Outlay			
Total	**2,955**	**3,400**	**3,600**
Streets & Highways			
Salaries	33,531	38,000	40,000
Contractual	17,972	35,000	42,000
Commodities	33,456	39,000	46,000
Capital Outlay	0	0	0
Lease payments	1,496	1,496	1,496
Transfer to Spec. Equipment	3,000	5,000	5,000
Total	**89,455**	**118,496**	**134,496**
Parks & Recreation			
Salaries	203	1,200	1,000
Contractual	0	1,000	2,000
Commodities	39	500	500
Capital Outlay	18,104	5,000	5,000
Transfer to Spec. Equipment	3,000	3,000	3,000
Total	**21,346**	**10,700**	**11,500**
Recycling			
Salaries	2,453	2,500	2,600
Contractual	35	200	200
Commodities	157	300	400
Capital Outlay	7,810	0	0
Total	**10,455**	**3,000**	**3,200**
Community Center			
Salaries	1,029	1,000	1,200
Contractual	2,683	3,100	4,500
Commodities	238	600	800
Capital Outlay		2,500	3,000
Total	**3,950**	**7,200**	**9,500**
Transfer to Cap. Imp. Reserve	10,000	10,000	10,000
Total	**10,000**	**10,000**	**10,000**
Page Total	**286,640**	**323,046**	**363,596**

Americus 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	16,380	11,188	6,835
Receipts:			
Ad Valorem Tax	20,149	28,728	xxxxxxxxxxxxxxxxx
Delinquent Tax	970		
Motor Vehicle Tax	7,457	4,315	5,991
Recreational Vehicle Tax	289	138	229
16/20M Vehicle Tax	132	72	50
Commercial Vehicle Tax	81	41	65
Watercraft Tax		23	29
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**29,078**	**33,317**	**6,364**
Resources Available:	**45,458**	**44,505**	**13,199**
Expenditures:			
FICA	11,443	13,500	13,900
KPERS	10,086	11,000	11,200
Unemployment	160	170	180
Health Insurance	12,581	13,000	13,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**34,270**	**37,670**	**38,280**
Unencumbered Cash Balance Dec 31	11,188	6,835	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	40,895	40,150	38,280
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	38,280
		Tax Required	25,081
	Delinquent Comp Rate:	4.0%	1,003
		Amount of 2022 Ad Valorem Tax	26,084

Adopted Budget

Parks & Recreation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	27,656	51,601	42,702
Receipts:			
Ad Valorem Tax	14,802	34,241	xxxxxxxxxxxxxxxxx
Delinquent Tax	450		
Motor Vehicle Tax	3,480	3,172	7,141
Recreational Vehicle Tax	135	101	273
16/20M Vehicle Tax	51	53	59
Commercial Vehicle Tax	37	30	77
Watercraft Tax			0
Local Sales Tax	16,663	13,500	13,500
Compensating Use Tax	7,566	5,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	486		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**43,670**	**56,097**	**26,050**
Resources Available:	**71,326**	**107,698**	**68,752**
Expenditures:			
Salaries & Wages	9,569	12,500	13,000
Contractual	5,168	7,500	8,000
Commodities	3,346	5,500	8,000
Capital Outlay	270,446	5,000	8,000
Emporia Community Found. Grant	(222,000)	0	
Donations	(48,300)	0	
Lease payment	1,496	1,496	1,496
Transfer to Capital Imp. Reserve	0	5,000	5,000
Youth Program			
Contractual	0	10,000	20,000
Commodities	0	18,000	20,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**19,725**	**64,996**	**83,496**
Unencumbered Cash Balance Dec 31	51,601	42,702	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	59,000	65,000	83,496
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	83,496
		Tax Required	14,744
	Delinquent Comp Rate:	4.0%	590
		Amount of 2022 Ad Valorem Tax	15,334

CPA Summary

Americus 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	50,685	35,552	7,812
Receipts:			
State of Kansas Gas Tax	25,413	24,070	24,440
County Transfers Gas	3,040	2,690	2,730
Culvert Sales	1,196	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**29,649**	**27,260**	**27,670**
Resources Available:	**80,334**	**62,812**	**35,482**
Expenditures:			
Street Repair and Maint	34,782	45,000	25,000
Transfer to Special Equipment	10,000	10,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**44,782**	**55,000**	**35,000**
Unencumbered Cash Balance Dec 31	35,552	7,812	482
2021/2022/2023 Budget Authority Amount:	45,000	55,000	35,000

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	85,860	122,434	145,126
Receipts:			
Charges to Customers	184,925	175,000	175,000
Late Fees	1,486	500	500
Interest on Collections	542	200	200
Reimbursed Expense	260	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**187,213**	**175,700**	**175,700**
Resources Available:	**273,073**	**298,134**	**320,826**
Expenditures:			
Salaries & wages	18,370	18,000	29,000
Contractual	20,423	21,500	24,000
Commodities	5,838	7,500	8,000
Debt Service	106,008	106,008	106,008
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**150,639**	**153,008**	**167,008**
Unencumbered Cash Balance Dec 31	122,434	145,126	153,818
2021/2022/2023 Budget Authority Amount:	160,012	153,012	167,008

CPA Summary

Americus 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	10,177	6,181	3,510
Receipts:			
Alcohol Tax	5,427	5,829	5,021
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,427**	**5,829**	**5,021**
Resources Available:	**15,604**	**12,010**	**8,531**
Expenditures:			
Park Improvements	4,423	3,500	2,000
Transfer to Capital Imp. Reserve	5,000	5,000	5,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**9,423**	**8,500**	**7,000**
Unencumbered Cash Balance Dec 31	6,181	3,510	1,531
2021/2022/2023 Budget Authority Amount:	10,000	10,000	7,000

Adopted Budget **Special Law Enforcement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,112	3,709	2,009
Receipts:			
Diversion Collections	100	300	200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**100**	**300**	**200**
Resources Available:	**4,212**	**4,009**	**2,209**
Expenditures:			
Commodities	503	2,000	1,500
Capital Outlay			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**503**	**2,000**	**1,500**
Unencumbered Cash Balance Dec 31	3,709	2,009	709
2021/2022/2023 Budget Authority Amount:	2,000	2,000	1,500

CPA Summary

Americus 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	19,723	22,369	9,319
Receipts:			
Charges to Customers	62,003	60,000	61,000
Reimbursed Expense			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**62,003**	**60,000**	**61,000**
Resources Available:	**81,726**	**82,369**	**70,319**
Expenditures:			
Salaries & Wages	2,131	3,200	3,200
Contractual	56,719	59,000	63,000
Commodities	507	850	850
Transfer to Special Equipment		10,000	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**59,357**	**73,050**	**67,050**
Unencumbered Cash Balance Dec 31	22,369	9,319	3,269
2021/2022/2023 Budget Authority Amount:	62,000	73,050	67,050

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 Rec			
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 Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

Americus

2023

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Imp. Reserve		**Equipment Reserve**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	171,845	Cash Balance Jan 1	87,897	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		259,742
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Special Assessment	1,796	Transfer In	16,000							
Transfer In	15,000									
ARPA Funds	67,072									
Total Receipts	83,868	Total Receipts	16,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	99,868
Resources Available:	255,713	Resources Available:	103,897	Resources Available:	0	Resources Available:	0	Resources Available:	0	359,610
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	255,713	Cash Balance Dec 31	103,897	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	359,610 **
										359,610 **

** Note: These two block figures should agree.

CPA Summary

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Americus

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	286,640	26.255	323,046	19.695	363,596	111,278	25.744
Debt Service							
Library							
Employee Benefit	34,270	5.460	37,670	7.337	38,280	26,084	6.034
Parks & Recreation	19,725	4.010	64,996	8.745	83,496	15,334	3.547
Special Highway	44,782		55,000		35,000		
Sewer	150,639		153,008		167,008		
Special Parks & Recreation	9,423		8,500		7,000		
Special Law Enforcement	503		2,000		1,500		
Trash	59,357		73,050		67,050		
Non-Budgeted Funds							
Totals	605,339	35.725	717,270	35.777	762,930	152,696	35.325
						*Revenue Neutral Rate***	*32.412*
Less: Transfers	31,000		48,000		43,000		
Net Expenditure	574,339		669,270		719,930		
Total Tax Levied	134,070		140,087		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,754,019		3,915,795		4,322,565		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	708,806	621,955	532,859
Lease Purchase Principal	0	19,950	16,272
Total	708,806	641,905	549,131

*Tax rates are expressed in mills

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

Jana Smart

City Official Title: City Clerk

The Emporia Gazette
517 Merchant St.
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
13 Aug 2022

Notice ID: sUMJCEtmv0RZDB0TKDS1
Notice Name: 2023 Proposed Budget

PUBLICATION FEE: $62.72

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.4-10-2023

Signed or attested before me on this
15th day of August, A.D. 2022.

Notary Public

See Proof on Next Page

Resolution No. 288

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

WHEREAS, the Revenue Neutral Rate for the City of Americus was calculated as 32.412 mills by the Lyon County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 13, 2022, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Americus, 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 AMERICUS:

The City of Americus shall levy a property tax rate exceeding the Revenue Neutral Rate by 2.913 mills, for a rate of 35.325 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 September 2022, and **SIGNED** by the Mayor.

Dustin R. Wright, Mayor

Attested:

Jana Smart, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Americus To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 13th, 2022
Resolution No. 288

Governing Body Member	Yes	No	No Vote
Kayla Burton	X		
Lea Hamlin absent			
Bill Harmon	X		
Britney Hinrichs	X		
Nicky Nuessen	X		
TOTAL	4	0	

Certified:

State of Kansas
City

2023

CERTIFICATE
To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
Americus
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			
Fund	**K.S.A.**				
General	12-101a	6	363,596	111,278	
Debt Service	10-113				
Library	12-1220				
Employee Benefit		7	38,280	26,084	
Parks & Recreation		7	83,496	15,334	
Special Highway		8	35,000		
Sewer		8	167,008		
Special Parks & Recreation		9	7,000		
Special Law Enforcement		9	1,500		
Trash		10	67,050		
		10			
Non-Budgeted Funds		11			
Totals		xxxxxx	762,930	152,696	
Budget Hearing Notice					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: 32.412

Assisted by:
M. Laverne Soetebier

Address:
705 3rd St.
Americus, KS 66835
Email:
jlsody@fairpoint.net

Date Attested: , 2022

County Clerk

Governing Body

Americus

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	77,118	16,083	616	133	174	111
Debt Service						
Library						
Employee Benefit	28,728	5,991	229	50	65	29
Parks & Recreation	34,241	7,141	273	59	77	0
TOTAL	140,087	29,215	1,118	242	316	140

County Treas Motor Vehicle Estimate 29,215

County Treas Recreational Vehicle Estimate 1,118

County Treas 16/20M Vehicle Estimate 242

County Treas Commercial Vehicle Tax Estimate 316

County Treas Watercraft Tax Estimate 140

Motor Vehicle Factor 0.20855

Recreational Vehicle Factor 0.00798

16/20 Vehicle Factor 0.00173

Commercial Vehicle Factor 0.00226

Watercraft Factor 0.00100

Americus 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	Special Equipment	6,000	8,000	13,000	12-1,117
General	Capital Imp. Reserve	10,000	10,000	10,000	12-1,118
Special Highway	Special Equipment	10,000	10,000	10,000	12-1,117
Parks & Recreation	Capital Imp. Reserve	-	5,000	5,000	12-1,118
Spec. Parks & Recreation	Capital Imp. Reserve	5,000	5,000	5,000	12-1,118
Trash	Special Equipment	-	10,000	-	12-1,117
	Totals	31,000	48,000	43,000	
	Adjustments*				
	Adjusted Totals	31,000	48,000	43,000	

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

Americus

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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Loan	5/1/2006	3/1/2027	3.50	1,637,000	532,859	3/1 & 9/1	3/1 & 9/1	13,111	91,401	10,747	93,765
Total Other					**532,859**			**13,111**	**91,401**	**10,747**	**93,765**
Total Indebtedness					**532,859**			**13,111**	**91,401**	**10,747**	**93,765**

Americus

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
Backhoe	2/25/2020	2/29/1900	4.00	19,950	16,272	4,489	4,489
				Totals	**16,272**	**4,489**	**4,489**

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

Americus 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	153,481	154,359	87,881
Receipts:			
Ad Valorem Tax	96,923	77,118	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,067		
Motor Vehicle Tax	16,818	20,783	16,083
Recreational Vehicle Tax	653	664	616
16/20M Vehicle Tax	343	345	133
Commercial Vehicle Tax	523	199	174
Watercraft Tax		130	111
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	5,427	5,829	
Compensating Use Tax	22,434	20,000	21,000
Local Sales Tax	93,855	88,000	88,000
Franchise Tax	28,548	26,000	26,000
Licenses	6,567	5,500	6,000
Fines & Fees	3,398	3,000	3,000
User Fees	1,248	1,000	1,000
Reimbursed Expense	5,560	6,000	6,000
Equipment Sold	2,600		
In Lieu of Tax (IRB)			
Interest on Idle Funds	554	2,000	600
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**287,518**	**256,568**	**168,717**
Resources Available:	**440,999**	**410,927**	**256,598**
Expenditures:			
General Administration	120,665	137,250	147,300
Law Enforcement	27,814	33,000	44,000
Municipal Court	2,955	3,400	3,600
Streets & Highway	89,455	118,496	134,496
Parks & Recreation	21,346	10,700	11,500
Recycling	10,455	3,000	3,200
Community Center	3,950	7,200	9,500
Other	10,000	10,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**286,640**	**323,046**	**363,596**
Unencumbered Cash Balance Dec 31	154,359	87,881	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	319,038	341,215	363,596
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	363,596
		Tax Required	106,998
	Delinquent Comp Rate:	4.0%	4,280
		Amount of 2022 Ad Valorem Tax	111,278

CPA Summary

Americus 2023

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Administration			
Salaries	64,337	68,250	69,300
Contractual	49,395	50,000	52,000
Commodities	6,933	9,000	13,000
Capital Outlay		5,000	5,000
Condemnation		5,000	5,000
Tree Trimming			3,000
Total	120,665	137,250	147,300
Law Enforcement			
Salaries	17,804	25,000	30,000
Contractual	1,785	3,000	4,000
Commodities	2,490	5,000	5,000
Capital Outlay	5,735	0	0
Transfer to Spec. Equipment			5,000
Total	27,814	33,000	44,000
Municipal Court			
Salaries	2,930	3,300	3,500
Contractual	25	50	50
Commodities	0	50	50
Capital Outlay			
Total	2,955	3,400	3,600
Streets & Highways			
Salaries	33,531	38,000	40,000
Contractual	17,972	35,000	42,000
Commodities	33,456	39,000	46,000
Capital Outlay	0	0	0
Lease payments	1,496	1,496	1,496
Transfer to Spec. Equipment	3,000	5,000	5,000
Total	89,455	118,496	134,496
Parks & Recreation			
Salaries	203	1,200	1,000
Contractual	0	1,000	2,000
Commodities	39	500	500
Capital Outlay	18,104	5,000	5,000
Transfer to Spec. Equipment	3,000	3,000	3,000
Total	21,346	10,700	11,500
Recycling			
Salaries	2,453	2,500	2,600
Contractual	35	200	200
Commodities	157	300	400
Capital Outlay	7,810	0	0
Total	10,455	3,000	3,200
Community Center			
Salaries	1,029	1,000	1,200
Contractual	2,683	3,100	4,500
Commodities	238	600	800
Capital Outlay		2,500	3,000
Total	3,950	7,200	9,500
Transfer to Cap. Imp. Reserve	10,000	10,000	10,000
Total	10,000	10,000	10,000
Page Total	286,640	323,046	363,596

Americus 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	16,380	11,188	6,835
Receipts:			
Ad Valorem Tax	20,149	28,728	xxxxxxxxxxxxxxxxx
Delinquent Tax	970		
Motor Vehicle Tax	7,457	4,315	5,991
Recreational Vehicle Tax	289	138	229
16/20M Vehicle Tax	132	72	50
Commercial Vehicle Tax	81	41	65
Watercraft Tax		23	29
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**29,078**	**33,317**	**6,364**
Resources Available:	**45,458**	**44,505**	**13,199**
Expenditures:			
FICA	11,443	13,500	13,900
KPERS	10,086	11,000	11,200
Unemployment	160	170	180
Health Insurance	12,581	13,000	13,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**34,270**	**37,670**	**38,280**
Unencumbered Cash Balance Dec 31	11,188	6,835	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	40,895	40,150	38,280
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	38,280
		Tax Required	25,081
	Delinquent Comp Rate:	4.0%	1,003
		Amount of 2022 Ad Valorem Tax	26,084

Adopted Budget

Parks & Recreation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	27,656	51,601	42,702
Receipts:			
Ad Valorem Tax	14,802	34,241	xxxxxxxxxxxxxxxxx
Delinquent Tax	450		
Motor Vehicle Tax	3,480	3,172	7,141
Recreational Vehicle Tax	135	101	273
16/20M Vehicle Tax	51	53	59
Commercial Vehicle Tax	37	30	77
Watercraft Tax			0
Local Sales Tax	16,663	13,500	13,500
Compensating Use Tax	7,566	5,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	486		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**43,670**	**56,097**	**26,050**
Resources Available:	**71,326**	**107,698**	**68,752**
Expenditures:			
Salaries & Wages	9,569	12,500	13,000
Contractual	5,168	7,500	8,000
Commodities	3,346	5,500	8,000
Capital Outlay	270,446	5,000	8,000
Emporia Community Found. Grant	(222,000)	0	
Donations	(48,300)	0	
Lease payment	1,496	1,496	1,496
Transfer to Capital Imp. Reserve	0	5,000	5,000
Youth Program			
Contractual	0	10,000	20,000
Commodities	0	18,000	20,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**19,725**	**64,996**	**83,496**
Unencumbered Cash Balance Dec 31	51,601	42,702	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	59,000	65,000	83,496
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	83,496
		Tax Required	14,744
	Delinquent Comp Rate:	4.0%	590
		Amount of 2022 Ad Valorem Tax	15,334

CPA Summary

Americus 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	50,685	35,552	7,812
Receipts:			
State of Kansas Gas Tax	25,413	24,070	24,440
County Transfers Gas	3,040	2,690	2,730
Culvert Sales	1,196	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**29,649**	**27,260**	**27,670**
Resources Available:	**80,334**	**62,812**	**35,482**
Expenditures:			
Street Repair and Maint	34,782	45,000	25,000
Transfer to Special Equipment	10,000	10,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**44,782**	**55,000**	**35,000**
Unencumbered Cash Balance Dec 31	35,552	7,812	482
2021/2022/2023 Budget Authority Amount:	45,000	55,000	35,000

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	85,860	122,434	145,126
Receipts:			
Charges to Customers	184,925	175,000	175,000
Late Fees	1,486	500	500
Interest on Collections	542	200	200
Reimbursed Expense	260	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**187,213**	**175,700**	**175,700**
Resources Available:	**273,073**	**298,134**	**320,826**
Expenditures:			
Salaries & wages	18,370	18,000	29,000
Contractual	20,423	21,500	24,000
Commodities	5,838	7,500	8,000
Debt Service	106,008	106,008	106,008
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**150,639**	**153,008**	**167,008**
Unencumbered Cash Balance Dec 31	122,434	145,126	153,818
2021/2022/2023 Budget Authority Amount:	160,012	153,012	167,008

CPA Summary

Americus 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	10,177	6,181	3,510
Receipts:			
Alcohol Tax	5,427	5,829	5,021
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,427**	**5,829**	**5,021**
Resources Available:	**15,604**	**12,010**	**8,531**
Expenditures:			
Park Improvements	4,423	3,500	2,000
Transfer to Capital Imp. Reserve	5,000	5,000	5,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**9,423**	**8,500**	**7,000**
Unencumbered Cash Balance Dec 31	6,181	3,510	1,531
2021/2022/2023 Budget Authority Amount:	10,000	10,000	7,000

Adopted Budget **Special Law Enforcement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,112	3,709	2,009
Receipts:			
Diversion Collections	100	300	200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**100**	**300**	**200**
Resources Available:	**4,212**	**4,009**	**2,209**
Expenditures:			
Commodities	503	2,000	1,500
Capital Outlay			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**503**	**2,000**	**1,500**
Unencumbered Cash Balance Dec 31	3,709	2,009	709
2021/2022/2023 Budget Authority Amount:	2,000	2,000	1,500

CPA Summary

Americus 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	19,723	22,369	9,319
Receipts:			
Charges to Customers	62,003	60,000	61,000
Reimbursed Expense			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**62,003**	**60,000**	**61,000**
Resources Available:	**81,726**	**82,369**	**70,319**
Expenditures:			
Salaries & Wages	2,131	3,200	3,200
Contractual	56,719	59,000	63,000
Commodities	507	850	850
Transfer to Special Equipment		10,000	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**59,357**	**73,050**	**67,050**
Unencumbered Cash Balance Dec 31	22,369	9,319	3,269
2021/2022/2023 Budget Authority Amount:	62,000	73,050	67,050

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 Rec			
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 Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

Americus

2023

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Imp. Reserve		**Equipment Reserve**		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	171,845	Cash Balance Jan 1	87,897	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		259,742
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Special Assessment	1,796	Transfer In	16,000							
Transfer In	15,000									
ARPA Funds	67,072									
Total Receipts	83,868	Total Receipts	16,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	99,868
Resources Available:	255,713	Resources Available:	103,897	Resources Available:	0	Resources Available:	0	Resources Available:	0	359,610
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	255,713	Cash Balance Dec 31	103,897	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	359,610 **
										359,610 **

** Note: These two block figures should agree.

CPA Summary

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Americus

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	286,640	26.255	323,046	19.695	363,596	111,278	25.744
Debt Service							
Library							
Employee Benefit	34,270	5.460	37,670	7.337	38,280	26,084	6.034
Parks & Recreation	19,725	4.010	64,996	8.745	83,496	15,334	3.547
Special Highway	44,782		55,000		35,000		
Sewer	150,639		153,008		167,008		
Special Parks & Recreation	9,423		8,500		7,000		
Special Law Enforcement	503		2,000		1,500		
Trash	59,357		73,050		67,050		
Non-Budgeted Funds							
Totals	605,339	35.725	717,270	35.777	762,930	152,696	35.325
						*Revenue Neutral Rate***	*32.412*
Less: Transfers	31,000		48,000		43,000		
Net Expenditure	574,339		669,270		719,930		
Total Tax Levied	134,070		140,087		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,754,019		3,915,795		4,322,565		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	708,806	621,955	532,859
Lease Purchase Principal	0	19,950	16,272
Total	708,806	641,905	549,131

*Tax rates are expressed in mills

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

Jana Smart

City Official Title: City Clerk

The Emporia Gazette
517 Merchant St.
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
13 Aug 2022

Notice ID: sUMJCEtmv0RZDB0TKDS1
Notice Name: 2023 Proposed Budget

PUBLICATION FEE: $62.72

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.4-10-2023

Signed or attested before me on this
15 day of August, A.D. 2022.

Notary Public

See Proof on Next Page

Resolution No. 288

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

WHEREAS, the Revenue Neutral Rate for the City of Americus was calculated as 32.412 mills by the Lyon County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 13, 2022, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Americus, 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 AMERICUS:

The City of Americus shall levy a property tax rate exceeding the Revenue Neutral Rate by 2.913 mills, for a rate of 35.325 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 September 2022, and **SIGNED** by the Mayor.

Dustin R. Wright, Mayor

Attested:

Jana Smart, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Americus To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 13th, 2022
Resolution No. 288

Governing Body Member	Yes	No	No Vote
Kayla Burton	X		
Lea Hamlin Absent			
Bill Harmon	X		
Britney Hinrichs	X		
Nicky Nuessen	X		
TOTAL	4	0	

Certified:

The Emporia Gazette
517 Merchant St.
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
13 Aug 2022

Notice ID: sUMJCEtmv0RZDB0TKDS1
Notice Name: 2023 Proposed Budget

PUBLICATION FEE: $62.72

Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.4-10-2023

Signed or attested before me on this

1st day of August, A.D. 2022.

Notary Public

See Proof on Next Page

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Americus
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	286,640	26.255	323,046	19.695	363,596	111,278	25.744
Debt Service							
Library							
Employee Benefit	34,270	5.460	37,670	7.337	38,280	26,084	6.034
Parks & Recreation	19,725	4.010	64,996	8.745	83,496	15,334	3.547
Special Highway	44,782		55,000		35,000		
Sewer	150,639		153,008		167,008		
Special Parks & Recreation	9,423		8,500		7,000		
Special Law Enforcement	503		2,000		1,500		
Trash	59,357		73,050		67,050		
Non-Budgeted Funds							
Totals	605,339	35.725	717,270	35.777	762,930	152,696	35.325
						*Revenue Neutral Rate***	32.412
Less: Transfers	31,000		48,000		43,000		
Net Expenditure	574,339		669,270		719,930		
Total Tax Levied	134,070		140,087		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,754,019		3,915,795		4,322,565		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	708,806	621,955	532,859
Lease Purchase Principal	0	19,950	16,272
Total	708,806	641,905	549,131

*Tax rates are expressed in mills

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

Jana Smart
City Official Title: City Clerk

Resolution No. 287

A RESOLUTION OF THE CITY OF AMERICUS, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Americus was calculated as 32.412 mills by the Lyon County Clerk; and

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

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

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

Section 1. The Governing Body of the City of Americus hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for September 13th at 7:00 pm to be held at 604 Main Street in Americus, Kansas, and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Americus expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 35.325 mills.

Section 3. The Governing Body of the City of Americus directs the City Clerk to provide this resolution to the Lyon County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

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 12th day of July 2022 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

City of Americus

P.O. Box 526 ~ 604 Main
Americus, KS 66835
620-443-5655 ~ fax 620-443-5644
cityofamericus@fairpoint.net

September 14, 2022

Lyon County Clerk
430 Commercial Street
Emporia, KS 66801

RE: 2023 Adopted Budget and supporting documents

Please find enclosed a copy of the 2023 adopted budget and supporting documents for the City of Americus. If you have any questions, please feel free to contact the City office at the above number.

Sincerely,

Jana Smart

Jana G. Smart
City Clerk