State of Kansas
City
2023

CERTIFICATE

To the Clerk of Clark County, State of Kansas
We, the undersigned, officers of
City of Minneola
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	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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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	461,100	122,911	46057
Bond and Interest	10-113	8	27,160	-	
Library	12-1220	8	21,450	17,962	6.000
Library Employee Benefits		9	2,400	1,992	.666
Employee Benefits		9	32,500	12,810	4.279
Special Highway		10	72,936		
Water Utility		10	468,843		
Sewer Utility		11	125,000		
Trash Utility		11	63,000		
Non-Budgeted Funds-A		12			
Non-Budgeted Funds-B		13			
Totals		xxxxxx	1,274,389	155,675	52.002
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			2,993,733
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization		15			

Revenue Neutral Rate: 49.147

Assisted by:
Kennedy McKee & Company, LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
pfriess@kmc-cpa.com

Attest: _____, 2022

County Clerk

Governing Body

CPA Summary
No assurance is provided.

State of Kansas
City

City of Minneola

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 Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	110,458	27,901	496	252	299	277
Bond and Interest						
Library	16,906	4,271	76	38	46	43
Library Employee Benefits	1,950	493	9	4	5	5
Employee Benefits	17,814	4,500	80	41	48	45
TOTAL	147,128	37,165	661	335	398	370

County Treas Motor Vehicle Estimate	37,165				
County Treas Recreational Vehicle Estimate		661			
County Treas 16/20M Vehicle Estimate			335		
County Treas Commercial Vehicle Tax Estimate				398	
County Treas Watercraft Tax Estimate					370

Motor Vehicle Factor	0.25260				
Recreational Vehicle Factor		0.00449			
16/20M Vehicle Factor			0.00228		
Commercial Vehicle Factor				0.00271	
Watercraft Factor					0.00251

City of Minneola

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	Equipment Reserve	99,175	25,000	25,000	KSA 12-1,117
General	Capital Improvements	23,000	25,000	72,000	KSA 12-1,118
General	Special Highway	-	25,000	25,000	KSA 12-1,119
General	Bond and Interest	-	20,015	27,000	Resolution
Trash Utility	Equipment Reserve	10,000	-	10,000	KSA 12-825d
	Totals	132,175	95,015	159,000	
	Adjustments*				
	Adjusted Totals	132,175	95,015	159,000	

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

State of Kansas
City

City of Minneola

2023

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:											
Series 2021 Streetscape	5/6/2021	10/1/2041	0.50 - 2.25	425,000	425,000	4/1, 10/1	10/1	9,276	15,000	6,538	20,000
Series 2021-B Waterline	11/15/2021	12/2/2061	1.75	2,697,000	2,697,000	12/2	12/2	47,198	47,145	46,373	47,970
Series 2022 RHID Land	5/23/2022	10/1/2042	3.50 - 6.20	415,000	-	4/1, 10/1	10/1	-	-	29,387	5,000
Total G.O. Bonds					3,122,000			56,474	62,145	82,298	72,970
Revenue Bonds:											
None											
Total Revenue Bonds					-			-	-	-	-
Other:											
Total Other					-			-	-	-	-
Total Indebtedness					3,122,000			56,474	62,145	82,298	72,970

State of Kansas
City

City of Minneola

2023

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 On Jan 1, 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 Minneola
Clark 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	$16,906	$17,962
Delinquent Tax	$402	$0
Motor Vehicle Tax	$4,022	$4,271
Recreational Vehicle Tax	$72	$76
16/20M Vehicle Tax	$26	$38
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$21,428	$22,347
Difference in Total Taxes:	$919	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,810,631	$2,993,733
Did Assessed Valuation Decrease?	No	
Levy Rate	6.015	6.000
Difference in Levy Rate:	(0.015)	
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 see the below narrative for assistance from the State Library.

City of Minneola

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	116,156	88,546	96,551
Receipts:			
Ad Valorem Tax	102,260	110,458	xxxxxxxxxxxxxxxx
Delinquent Tax	-	500	-
Motor Vehicle Tax	22,417	25,453	27,901
Recreational Vehicle Tax	386	457	496
16/20M Vehicle Tax	148	165	252
Commercial Vehicle Tax	-	363	299
Watercraft Tax	-	220	277
Gross Earning (Intangible) Tax	3,148	1,337	1,945
LAVTR	-	-	-
City and County Revenue Sharing	-	-	-
Special Assessments	772	-	-
Local Sales Tax	76,911	98,000	60,000
Franchise Tax	41,725	37,500	30,000
Amounts from Clark County	3,000	3,000	3,000
Windfarm Allocation (Clark County)	107,288	109,433	112,000
Licenses, Permits, and Fees	705	-	-
Animal Control	200	-	-
Fines, Forfeitures, and Penalties	723	-	-
Charges for Services	14,268	12,500	10,000
Clark County Donation for Land Purchase	-	-	-
Sale of Equipment	-	-	-
Insurance Payments	-	-	-
In Lieu of Taxes (IRB)	-	-	-
Interest on Idle Funds	356	200	200
Neighborhood Revitalization Rebate	(2,136)	(3,007)	(2,775)
Miscellaneous	19,197	5,891	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**391,368**	**402,470**	**248,595**
Resources Available:	**507,524**	**491,016**	**345,146**

City of Minneola

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	507,524	491,016	345,146
Expenditures:			
General Government	154,381	153,850	162,000
Public Safety	9,568	15,600	15,600
Police	40,081	16,000	16,000
Municipal Court	4,417	8,000	9,000
Culture and Recreation	88,356	106,000	109,500
Public Works	-	-	-
0	-	-	-
0	-	-	-
Sub-Total detail page	296,803	299,450	312,100
Transfer to Equipment Reserve	99,175	25,000	25,000
Transfer to Capital Improvement	23,000	25,000	72,000
Transfer to Special Highway	-	25,000	25,000
Transfer to Bond and Interest	-	20,015	27,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**418,978**	**394,465**	**461,100**
Unencumbered Cash Balance Dec 31	88,546	96,551	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	438,880	481,965	461,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	461,100
		Tax Required	115,954
	Delinquent Comp Rate:	6.0%	6,957
		Amount of 2022 Ad Valorem Tax	122,911

CPA Summary
No assurance is provided.

City of Minneola 2023

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Government			
Personal Services	42,557	52,000	60,000
Contractual	93,202	80,000	80,000
Commodities	13,466	16,000	16,000
Capital Outlay	5,156	5,850	6,000
Total	**154,381**	**153,850**	**162,000**
Public Safety			
Fire Department	5,968	12,000	12,000
Law Enforcement	3,600	3,600	3,600
Total	**9,568**	**15,600**	**15,600**
Police			
Personal Services	34,895	10,000	10,000
Contractual	-	-	
Commodities	-	-	
Capital Outlay	5,186	6,000	6,000
Total	**40,081**	**16,000**	**16,000**
Municipal Court			
Personal Services	500	3,000	3,000
Contractual	3,917	5,000	6,000
Commodities			
Capital Outlay			
Total	**4,417**	**8,000**	**9,000**
Culture and Recreation			
Personal Services	57,056	58,000	62,000
Contractual	17,850	20,000	22,500
Commodities	13,450	15,000	17,500
Capital Outlay		13,000	7,500
Total	**88,356**	**106,000**	**109,500**
Public Works			
Highway Materials	-	-	-
Capital Outlay	-	-	-
Total	**-**	**-**	**-**
Total	-	-	-
Total	-	-	-
Page Total	**296,803**	**299,450**	**312,100**

(Note: Should agree with general sub-totals.)

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Bond and Interest	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,552	4,421	160
Receipts:			
Ad Valorem Tax	20	-	xxxxxxxxxxxxxxxx
Delinquent Tax	-	-	-
Motor Vehicle Tax	2,317	-	
Recreational Vehicle Tax	40	-	
16/20M Vehicle Tax	14	-	
Commercial Vehicle Tax	-	-	
Watercraft Tax	-	-	
Transfer from General	-	20,015	27,000
Neighborhood Revitalization Rebate	(522)	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,869**	**20,015**	**27,000**
Resources Available:	**4,421**	**24,436**	**27,160**
Expenditures:			
Principal	-	15,000	20,000
Interest	-	9,276	6,538
Commissions	-	-	622
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**-**	**24,276**	**27,160**
Unencumbered Cash Balance Dec 31	4,421	160	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	6,433	24,776	27,160
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,160
		Tax Required	-
	Delinquent Comp Rate:	6.0%	-
		Amount of 2022 Ad Valorem Tax	-

Adopted Budget Library	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,829	581	436
Receipts:			
Ad Valorem Tax	16,169	16,906	xxxxxxxxxxxxxxxx
Delinquent Tax	-	402	
Motor Vehicle Tax	4,417	4,022	4,271
Recreational Vehicle Tax	76	72	76
16/20M Vehicle Tax	28	26	38
Commercial Vehicle Tax	-	57	46
Watercraft Tax	-	35	43
Neighborhood Revitalization Rebate	(338)	(465)	(405)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,352**	**21,055**	**4,069**
Resources Available:	**22,181**	**21,636**	**4,505**
Expenditures:			
Transfer to Related Municipal Entity	21,600	21,200	21,450
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**21,600**	**21,200**	**21,450**
Unencumbered Cash Balance Dec 31	581	436	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	21,600	21,200	21,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	21,450
		Tax Required	16,945
	Delinquent Comp Rate:	6.0%	1,017
		Amount of 2022 Ad Valorem Tax	17,962

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library Employee Benefits	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	210	80	50
Receipts:			
Ad Valorem Tax	1,824	1,950	xxxxxxxxxxxxxxxx
Delinquent Tax	-	-	-
Motor Vehicle Tax	473	453	493
Recreational Vehicle Tax	8	8	9
16/20M Vehicle Tax	3	3	4
Commercial Vehicle Tax	-	6	5
Watercraft Tax	-	4	5
Neighborhood Revitalization Rebate	(38)	(54)	(45)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,270**	**2,370**	**471**
Resources Available:	2,480	2,450	521
Expenditures:			
Transfer to Related Municipal Entity	2,400	2,400	2,400
Cash Forward (2023 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,400**	**2,400**	**2,400**
Unencumbered Cash Balance Dec 31	80	50	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	2,400	2,400	2,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,400
		Tax Required	1,879
	Delinquent Comp Rate:	6.0%	113
		Amount of 2022 Ad Valorem Tax	1,992

Adopted Budget Employee Benefits	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	17,247	18,833	15,990
Receipts:			
Ad Valorem Tax	17,613	17,814	xxxxxxxxxxxxxxxx
Delinquent Tax	-	250	
Motor Vehicle Tax	6,949	4,376	4,500
Recreational Vehicle Tax	123	79	80
16/20M Vehicle Tax	36	28	41
Commercial Vehicle Tax	-	62	48
Watercraft Tax	-	38	45
Neighborhood Revitalization Rebate	(367)	(490)	(289)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,354**	**22,157**	**4,425**
Resources Available:	**41,601**	**40,990**	**20,415**
Expenditures:			
General Government:			
Contractual Services	22,768	25,000	32,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,768**	**25,000**	**32,500**
Unencumbered Cash Balance Dec 31	18,833	15,990	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	40,000	37,500	32,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	32,500
		Tax Required	12,085
	Delinquent Comp Rate:	6.0%	725
		Amount of 2022 Ad Valorem Tax	12,810

CPA Summary
No assurance is provided.

City of Minneola 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	19,514	35,466	29,056
Receipts:			
State of Kansas Gas Tax	19,552	18,590	18,880
County Transfers Gas	-	-	-
Transfer from General	-	25,000	25,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,552**	**43,590**	**43,880**
Resources Available:	**39,066**	**79,056**	**72,936**
Expenditures:			
Public Works:			
Personal Services	-	7,500	7,500
Contractual Services	3,600	2,500	2,500
Commodities	-	40,000	62,936
Capital Outlay	-	-	-
Cash Forward (2023 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,600**	**50,000**	**72,936**
Unencumbered Cash Balance Dec 31	35,466	29,056	-
2021/2022/2023 Budget Authority Amount:	53,000	76,000	72,936

Adopted Budget Water Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	179,450	332,350	308,007
Receipts:			
Charges for Services	273,144	250,000	250,000
Bulk Sales	-	5,000	5,000
Miscellaneous	6,315	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**279,459**	**255,000**	**255,000**
Resources Available:	**458,909**	**587,350**	**563,007**
Expenditures:			
Public Services:			
Personal Services	62,006	50,000	55,000
Contractual Services	58,449	65,000	65,000
Commodities	5,504	20,000	20,000
Capital Outlay	600	50,000	234,500
Debt Service:			
Principal	-	47,145	47,970
Interest and Commissions	-	47,198	46,373
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**126,559**	**279,343**	**468,843**
Unencumbered Cash Balance Dec 31	332,350	308,007	94,164
2021/2022/2023 Budget Authority Amount:	305,100	438,350	468,843

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	47,132	57,326	45,000
Receipts:			
Charges for Services	81,701	80,000	80,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**81,701**	**80,000**	**80,000**
Resources Available:	**128,833**	**137,326**	**125,000**
Expenditures:			
Public Works:			
Personal Services	44,720	46,300	50,000
Contractual Services	22,265	25,000	25,000
Commodities	4,522	10,000	10,000
Capital Outlay	-	11,026	40,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**71,507**	**92,326**	**125,000**
Unencumbered Cash Balance Dec 31	57,326	45,000	-
2021/2022/2023 Budget Authority Amount:	109,300	121,300	125,000

Adopted Budget

Trash Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	13,949	7,051	11,000
Receipts:			
Charges for Services	48,233	52,000	52,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**48,233**	**52,000**	**52,000**
Resources Available:	**62,182**	**59,051**	**63,000**
Expenditures:			
Public Works:			
Contractual Services	45,131	48,051	53,000
Transfer to Equipment Reserve	10,000	-	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**55,131**	**48,051**	**63,000**
Unencumbered Cash Balance Dec 31	7,051	11,000	-
2021/2022/2023 Budget Authority Amount:	66,000	66,000	63,000

CPA Summary
No assurance is provided.

State of Kansas
City

City of Minneola

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		Capital Improvements		Water Line Project		CCLIP Grant Fund		ARPA Grant Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	35,513	Cash Balance Jan 1	94,512	Cash Balance Jan 1	1,816,358	Cash Balance Jan 1	(25,877)	Cash Balance Jan 1	-	1,920,506
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	99,175	Transfer from General	23,000	Bond Issue - USDA	2,697,000	State of KS Grant	46,028	Federal Grant	51,811	
Transfer from Trash	10,000			Interest Income	1,832					
Total Receipts	109,175	Total Receipts	23,000	Total Receipts	2,698,832	Total Receipts	46,028	Total Receipts	51,811	2,928,846
Resources Available:	144,688	Resources Available:	117,512	Resources Available:	4,515,190	Resources Available:	20,151	Resources Available:	51,811	4,849,352
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	1,022	Capital Outlay	4,532	Contractual Services	146,499	Contractual Serivces	-	Capital Outlay	-	
Debt Service:				Capital Outlay	1,564,676	Capital Outlay	20,151			
Principal	75,903			Debt Service:		Debt Service:				
Interest	599			Principal	2,655,000	Bond Interest	-			
				Interest	62,245	Bond Issuance	-			
				Issuance Costs	750					
Total Expenditures	77,524	Total Expenditures	4,532	Total Expenditures	4,429,170	Total Expenditures	20,151	Total Expenditures	-	4,531,377
Cash Balance Dec 31	67,164	Cash Balance Dec 31	112,980	Cash Balance Dec 31	86,020	Cash Balance Dec 31	-	Cash Balance Dec 31	51,811	317,975 **
										317,975 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

City of Minneola

NON-BUDGETED 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:		
ENEL Donation		Insurance Proceeds		Streetscape Project		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31		Cash Balance Dec 31		-
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donation	25,000	Insurance proceeds	12,000	Issuance costs	19,200					
Total Receipts	25,000	Total Receipts	12,000	Total Receipts	19,200	Total Receipts	-	Total Receipts	-	56,200
Resources Available:	25,000	Resources Available:	12,000	Resources Available:	19,200	Resources Available:	-	Resources Available:	-	56,200
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures	20,703	Insurance payout	12,000	Bond Issuance	15,878					
				Misc	320					
Total Expenditures	20,703	Total Expenditures	12,000	Total Expenditures	16,198	Total Expenditures	-	Total Expenditures	-	48,901
Cash Balance Dec 31	4,297	Cash Balance Dec 31	-	Cash Balance Dec 31	3,002	Cash Balance Dec 31	-	Cash Balance Dec 31	-	7,299 **
										7,299 **

** Note: These two block figures should agree.

CPA Summary
No assurance is provided.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Minneola

will meet on September 19, 2022 at 7:00 PM at The Civic Connection 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 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	418,978	37.966	394,465	39.301	461,100	122,911	41.056
Bond and Interest			24,276		27,160		
Library	21,600	6.000	21,200	6.015	21,450	17,962	6.000
Library Employee Benefits	2,400	0.677	2,400	0.694	2,400	1,992	0.665
Employee Benefits	22,768	6.528	25,000	6.339	32,500	12,810	4.279
Special Highway	3,600		50,000		72,936		
Water Utility	126,559		279,343		468,843		
Sewer Utility	71,507		92,326		125,000		
Trash Utility	55,131		48,051		63,000		
Non-Budgeted Funds-A	4,531,377						
Non-Budgeted Funds-B	48,901						
Totals	5,302,821	51.171	937,061	52.349	1,274,389	155,675	52.000
						*Revenue Neutral Rate***	*49.147*
Less: Transfers	132,175		95,015		159,000		
Net Expenditures	5,170,646		842,046		1,115,389		
Total Tax Levied	147,117		147,128		xxxxxxxxxxxxxxx		
Assessed Valuation	2,875,086		2,810,631		2,993,733		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	50,000	-	3,122,000
Revenue Bonds	-	-	-
Other	2,687,312	2,655,000	2,655,000
Lease Purchase Principal	88,603	75,903	-
Total	2,825,915	2,730,903	5,777,000

*Tax rates are expressed in mills

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

Brenda Stewart

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	120,186	40.146	2,775
Bond and Interest			
Library	17,524	5.854	405
Library Employee Benefits	1,944	0.649	45
Employee Benefits	12,504	4.177	289
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	152,158	50.826	3,514

2022 July 1 Valuation: 2,993,733

Valuation Factor: 2,993.733

Neighborhood Revitalization Subj to Rebate: 69,115

Neighborhood Revitalization factor: 69.115

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

Affidavit of Publication

State of Kansas, County of Clark, ss: Clint D Kuhns, of lawful age, being first duly sworn on oath says that he is the principal clerk – bookkeeper of Clark County Gazette, a weekly newspaper printed and published at Minneola, KS; that said newspaper has the following qualifications: (a) it has been published at least fifty (50) times a year and has so published at least five (5) years prior to the first publication of the attached notice; (b) it is entered at the post office as periodical mail matter; (c) it has a general paid circulation on a weekly basis in said county and it is not a trade, religious or fraternal publication; and (d) it is published in Clark County, Kansas; and that the attached legal notice being a copy of Legal Notice as per clipping attached, was published in the regular and entire weekly edition of said newspaper and not any supplement thereof for 1 consecutive week(s), the first publication being on the 18th of August, 2022 being on the18th day of August, 2022.

Subscribed and sworn to before me this 18th day of August, 2022.

DENICE D. KUHNS
Notary Public - State of Kansas
My Appt. Expires

My Appointment Expires: 7/16/23

Publication Fee: $108.00

State of Kansas
City

2023

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Assessed Valuation	2,875,086		2,810,631		2,993,733		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	50,000		-		3,122,000		
Revenue Bonds	-		-		-		
Other	2,687,312		2,655,000		2,655,000		
Lease Purchase Principal	88,603		75,903		-		
Total	2,825,915		2,730,903		5,777,000		

*Tax rates are expressed in mills

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

Brenda Stewart
Official Title: City Clerk

Resolution No. 2022-R04

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

WHEREAS, the Revenue Neutral Rate for the City of Minneola was calculated as 49.147 mills by the Clark County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 19, 2022, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Minneola, 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 MINNEOLA:

The City of Minneola shall levy a property tax rate exceeding the Revenue Neutral Rate of 49.147 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 19th day of September, 2022, and **SIGNED** by the Mayor and Governing Body.

	Yes	No	Absent
_____	X	___	___
_____	X	___	___
_____	X	___	___
Debbie Buckley	X	___	___
_____	X	___	___

_____
Mayor

Attested:
Brenda K Stewart
City Clerk