2024

CERTIFICATE

To the Clerk of Cloud County, State of Kansas
We, the undersigned, officers of
City of Aurora
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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

			2024 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 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	102,978	12,747	53,715
Debt Service	10-113				
Library	12-1220				
Special Highway		7	4,393		
Gas Fund		7	40,494		
Water Fund		8	33,716		
Sewer Fund		8	12,777		
Trash Fund		9	6,035		
Non-Budgeted Funds		10			
Totals		xxxxxx	200,393	12,747	53,715
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			237,309
RNR Hearing Notice		12			
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 49.275

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719
Email:
cityaid2019@gmail.com

Allen Kimel
John Griffin
Mary Kindel

Date Attested: November 1 2023

Shelly Norman
County Clerk

Governing Body

2024

CERTIFICATE

To the Clerk of Cloud County, State of Kansas
We, the undersigned, officers of
City of Aurora
certify that: (1) the hearing mentioned in the attached publication was held;
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514 Americas Way PMB 12615
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Email:
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Date Attested: _____ 2023

County Clerk

Governing Body

Allen Kinsel
John Griffin
Mary Kinkel

City of Aurora

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,693	1,839	30	10	113	0
Debt Service						
Library						
TOTAL	11,693	1,839	30	10	113	0

County Treas Motor Vehicle Estimate 1,839

County Treas Recreational Vehicle Estimate 30

County Treas 16/20M Vehicle Estimate 10

County Treas Commercial Vehicle Tax Estimate 113

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.15727

Recreational Vehicle Factor 0.00257

16/20 Vehicle Factor 0.00086

Commercial Vehicle Factor 0.00966

Watercraft Factor 0.00000

City of Aurora 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Aurora 2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Aurora 2024

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 2023	Payments Due 2023	Payments Due 2024
				Totals	**0**	**0**	**0**

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

City of Aurora 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	50,637	58,856	70,604
Receipts:			
Ad Valorem Tax	7,679	11,693	xxxxxxxxxxxxxxxx
Delinquent Tax	39	300	100
Motor Vehicle Tax	1,957	2,287	1,839
Recreational Vehicle Tax	42	29	30
16/20M Vehicle Tax	10	10	10
Commercial Vehicle Tax	114	113	113
Watercraft Tax		6	0
Gross Earning (Intangible) Tax	82	55	60
LAVTR			0
City and County Revenue Sharing			0
State Assessments	3,056	3,200	3,200
Sales and Use Taxes	7,263	7,300	7,300
Franchise Fees	3,825	3,825	3,825
Licenses and Permits	100	100	100
Interest Income	152	130	150
Rental Income	800	900	900
Other	1,910	2,000	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**27,029**	**31,948**	**19,627**
Resources Available:	**77,666**	**90,804**	**90,231**
Expenditures:			
General Government			
Personal Services	2,962	3,500	3,500
Contractual Services	14,657	15,000	25,000
Materials and Supplies	819	1,000	1,500
Capital Outlay			72,228
Remittances	161	150	200
Economic Development			
Contractual Services	150	150	150
Parks and Recreation			
Contractual Services		150	150
Materials and Supplies	61	250	250
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**18,810**	**20,200**	**102,978**
Unencumbered Cash Balance Dec 31	58,856	70,604	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	82,013	80,998	102,978
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	102,978
		Tax Required	12,747
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**12,747**

CPA Summary

City of Aurora 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,454	2,218	2,873
Receipts:			
State of Kansas Gas Tax	1,460	1,530	1,520
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,460**	**1,530**	**1,520**
Resources Available:	**2,914**	**3,748**	**4,393**
Expenditures:			
Personal Services	249	400	500
Contractual Services	206	225	1,000
Materials and Supplies	241	250	2,893
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**696**	**875**	**4,393**
Unencumbered Cash Balance Dec 31	2,218	2,873	0
2022/2023/2024 Budget Authority Amoun	2,418	3,669	4,393

Adopted Budget **Gas Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	48,775	44,694	40,494
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**48,775**	**44,694**	**40,494**
Expenditures:			
Personal Services	1,629	1,700	1,700
Contractual Services	2,452	2,500	2,500
Capital Outlay			36,294
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,081**	**4,200**	**40,494**
Unencumbered Cash Balance Dec 31	44,694	40,494	0
2022/2023/2024 Budget Authority Amoun	48,449	45,075	40,494

CPA Summary

City of Aurora 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	12,621	15,666	18,666
Receipts:			
Farm Water Sales	1,612	1,600	1,750
Water Service Charges	11,731	12,000	13,000
Utility Hookup Fees		300	300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**13,343**	**13,900**	**15,050**
Resources Available:	**25,964**	**29,566**	**33,716**
Expenditures:			
Personal Services	4,226	4,300	4,300
Contractual Services	4,060	5,000	5,000
Materials and Supplies	1,931	1,500	2,000
Capital Outlay			22,316
Remittances	81	100	100
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**10,298**	**10,900**	**33,716**
Unencumbered Cash Balance Dec 31	15,666	18,666	0
2022/2023/2024 Budget Authority Amount	26,106	30,921	33,716

Adopted Budget **Sewer Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	9,704	10,177	10,677
Receipts:			
Sewer Service Charges	1,854	2,100	2,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,854**	**2,100**	**2,100**
Resources Available:	**11,558**	**12,277**	**12,777**
Expenditures:			
Personal Services	797	1,000	1,000
Contractual Services	584	600	1,500
Capital Outlay			10,277
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,381**	**1,600**	**12,777**
Unencumbered Cash Balance Dec 31	10,177	10,677	0
2022/2023/2024 Budget Authority Amount	11,864	12,404	12,777

CPA Summary

City of Aurora 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	866	1,085	1,835
Receipts:			
Trash Service Charges	2,785	4,000	4,000
Transfer Agency Clearing		200	200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,785**	**4,200**	**4,200**
Resources Available:	**3,651**	**5,285**	**6,035**
Expenditures:			
Personal Services	439	450	450
Contractual Services	2,127	3,000	5,585
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,566**	**3,450**	**6,035**
Unencumbered Cash Balance Dec 31	1,085	1,835	0
2022/2023/2024 Budget Authority Amount	5,113	5,216	6,035

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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:			
Salaries & Wages			
Employee Beneifts			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

City of Aurora

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant Fund		**Fueling Station**		**Sales Tax Clearing**		**Penalty Clearing**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,248	Cash Balance Jan 1	5,157	Cash Balance Jan 1	1,208	Cash Balance Jan 1	241	Cash Balance Jan 1		10,854
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	4,273	Fuel Station	1,815	Sales Tax Clearing	48	Penalty Clearing	269			
Total Receipts	4,273	Total Receipts	1,815	Total Receipts	48	Total Receipts	269	Total Receipts	0	6,405
Resources Available:	8,521	Resources Available:	6,972	Resources Available:	1,256	Resources Available:	510	Resources Available:	0	17,259
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual	40	Sales Tax Clearing	121					
Total Expenditures	0	Total Expenditures	40	Total Expenditures	121	Total Expenditures	0	Total Expenditures	0	161
Cash Balance Dec 31	8,521	Cash Balance Dec 31	6,932	Cash Balance Dec 31	1,135	Cash Balance Dec 31	510	Cash Balance Dec 31	0	17,098 **
										17,098 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Aurora

will meet on August 23, 2023 at 7:30 PM at Aurora 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 Aurora City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	18,810	53.715	20,200	53.718	102,978	12,747	53.715
Debt Service							
Library							
Special Highway	696		875		4,393		
Gas Fund	4,081		4,200		40,494		
Water Fund	10,298		10,900		33,716		
Sewer Fund	1,381		1,600		12,777		
Trash Fund	2,566		3,450		6,035		
Non-Budgeted Funds	161						
Totals	37,993	53.715	41,225	53.718	200,393	12,747	53.715
						*Revenue Neutral Rate***	*49.275*
Less: Transfers	0		0		0		
Net Expenditure	37,993		41,225		200,393		
Total Tax Levied	11,212		11,693		xxxxxxxxxxxxxxxxx		
Assessed Valuation	208,735		217,678		237,310		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Corey Lyon

City Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF AURORA, HEREBY NOTIFIES THE CLOUD COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 53.175. The date of our hearing is August 23, 2023 at 7:30 PM and will be held at the City Hall in Aurora, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

_____
Clerk or Officer of Governing Body

Roll Call Vote

A Roll Call Vote of the Aurora Governing Body To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 23, 2023

Resolution No. _____

Governing Body Member	Yes	No	No Vote
TOTAL			

Certified:

_____

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the City of Aurora was calculated as 49.275 mills by the Cloud County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 23, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Aurora, 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 AURORA:

The City of Aurora shall levy a property tax rate exceeding the Revenue Neutral Rate of 49.275 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 23rd day of August 2023 and SIGNED by the Mayor.

_____
Mayor
Attested:

_____
City Clerk

Roll Call Vote

A Roll Call Vote of the Aurora Governing Body To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 23, 2023

Resolution No. 08-2023

Governing Body Member	Yes	No	No Vote
Allen Kindel	✓		
John Griffin	✓		
James Mork			✓
TOTAL	2		1

Certified:

Mary K. Kindel, Mayor

Corey Loyer, City Clerk

Resolution No. 08-2023

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

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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 23rd day of August 2023 and SIGNED by the Mayor.

Mary K. Kinzie
Mayor

Attested:
City Clerk