State of Kansas
City

2023

CERTIFICATE

To the Clerk of PAWNEE COUNTY, State of Kansas

We, the undersigned, officers of

CITY OF GARFIELD

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			
Fund	**K.S.A.**				
General	12-101a	6	143,643	73,984	86.000
Debt Service	10-113				
Library	12-1220				
Special Highway		7	4,700		
Sewer		7	15,025		
Fire Department		8	16,200		
Park Revolving		8	15,160		
Community Center		9	5,033		
		9			
Non-Budgeted Funds		10			
Totals		xxxxxx	199,761	73,984	86.000
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					860,276
RNR Hearing Notice					
Neighborhood Revitalization		13			Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 86.545

Assisted by:
Kevin Simmons
Simmons & Simmons Inc
Address:
614 Topeka
Larned, KS 67550
Email:
ksimmons@ssaccountant.com

Date Attested: August 1/8, 2022

County Clerk

Governing Body

Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Larned in said County as second class matter.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive ISSUE, the first publication thereof being made as aforesaid on the 14 day of July, 2022 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

F. W. Mercer

SUBSCRIBED and sworn to before me this 14 day of July, 2022.

Patty Smith
Notary Public

My commission expires Jan. 20, 2024

Printer's fee $ 73.52

Additional copies $_____

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-24

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, July 14, 2022) 1t

NOTICE OF BUDGET HEARING

The governing body of
CITY OF GARFIELD
will meet on August 1st, 2022 at 7:30 PM at Garfield City Building 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 Simmons & Simmons, Inc. 614 Topeka Larned, KS 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	61,658	46.136	92,236	89.694	143,643	73,984	86.000
Debt Service							
Library							
Special Highway	4,891		4,478		4,700		
Sewer	8,725		15,025		15,025		
Fire Department	16,020		16,000		16,200		
Park Revolving	14,352		8,085		15,160		
Community Center	5,006		5,033		5,033		
Non-Budgeted Funds							
Totals	110,652	46.136	140,857	89.694	199,761	73,984	86.000
						Revenue Neutral Rate**	86.545
Less: Transfers	15,862		6,038		6,038		
Net Expenditure	94,790		134,819		193,723		
Total Tax Levied	37,398		74,453		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	810,613		830,080		860,276		

Outstanding Indebtedness, January 1,	2020	2021	2022
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*

Linda Meckfessel
City Official Title: City Clerk

CITY OF GARFIELD

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	74,453	8,040	164	0	127	25
Debt Service						
Library						
TOTAL	74,453	8,040	164	0	127	25

County Treas Motor Vehicle Estimate 8,040

County Treas Recreational Vehicle Estimate 164

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 127

County Treas Watercraft Tax Estimate 25

Motor Vehicle Factor 0.10799

Recreational Vehicle Factor 0.00220

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00171

Watercraft Factor 0.00034

CITY OF GARFIELD

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
Special Highway	General Fund	733			12-1,119
General Fund	Sewer Fund	59			12-1, 110d
Fire Fund	General Fund	6,974	2,205	2,205	12-1, 110d
Park Revolving	General Fund	5,165			12-1, 118
General Fund	Community Center	2,931	3,833	3,833	12-1, 118
	Totals	15,862	6,038	6,038	
	Adjustments*				
	Adjusted Totals	15,862	6,038	6,038	

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

CITY OF GARFIELD

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:											
"none"											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
"none"											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
"none"											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

CITY OF GARFIELD

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.**

CITY OF GARFIELD 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	46,037	60,001	53,103
Receipts			
Ad Valorem Tax	36,095	74,453	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,108		
Motor Vehicle Tax	5,467	4,416	8,040
Recreational Vehicle Tax	184	113	164
16/20M Vehicle Tax			0
Commercial Vehicle Tax			127
Watercraft Tax		22	25
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Insurance Proceeds	257		
Ks Gas Service	2,070	1,955	1,955
Midwest Energy	5,487	4,649	4,649
State Sales Tax	10,801	10,115	10,115
Compensating Use Tax	2,821	1,439	1,439
Transfers	12,872	2,205	2,205
Library Revenue	220		
In Lieu of Tax (IRB)			
Interest on Idle Funds	562		
Neighborhood Revitalization Rebate	-7,261	-14,029	-12,163
Miscellaneous	2,939		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**75,622**	**85,338**	**16,556**
Resources Available:	**121,659**	**145,339**	**69,659**
Expenditures			
Repairs & Maint	2,520	8,942	53,586
Fuel	457	1,000	2,500
Postage		55	55
Midwest Energy	1,586	1,200	1,600
Ks Gas Service	2,608	1,700	2,700
Telephone	838	850	850
Mayor/Council Wages	645	655	655
Wages	16,618	21,400	25,000
SUTA	36	50	55
FICA	2,556	1,700	1,963
Insurance	16,279	17,000	17,000
Accounting		2,500	2,500
Office	240	700	700
Trash Service	400	500	500
Street Lights	7,324	7,400	7,400
Supplies	252	450	450
Publication Fees		161	161
Transfers	2,990	3,833	3,833
Safe Box		40	40
Dues & Fees		1,400	1,400
Pest Control		700	700
Other Supplies	6,309		
Cash Forward (2023 column)		20,000	20,000
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**61,658**	**92,236**	**143,643**
Unencumbered Cash Balance Dec 31	60,001	53,103	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	89,366	104,036	143,643
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	143,643
		Tax Required	73,984
	Delinquent Comp Rate	0.0%	0
		Amount of 2022 Ad Valorem Tax	**73,984**

CPA Summary

CITY OF GARFIELD 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	0	0	0
Receipts:			
State of Kansas Gas Tax	4,891	4,478	4,700
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,891**	**4,478**	**4,700**
Resources Available:	**4,891**	**4,478**	**4,700**
Expenditures:			
Street Repair and Maint		247	469
Wages	3,862	3,927	3,927
Payroll Taxes	296	304	304
Transfers	733		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,891**	**4,478**	**4,700**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	4,847	4,478	4,700

See Tab A

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	29,440	35,891	31,458
Receipts:			
Charges to Customers	8,488	10,572	10,572
Past Due Sewer	6,596		
Transfer	59		
Interest on Idle Funds	33	20	
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,176**	**10,592**	**10,572**
Resources Available:	**44,616**	**46,483**	**42,030**
Expenditures:			
Repairs & Maint	2,234	2,786	2,731
Fuel	41	284	284
Postage	55	0	55
Midwest Energy	970	1,911	1,911
Telephone	633	570	570
Wages	3,975	7,760	7,760
Payroll Taxes	304	601	601
Dues & Fees		454	454
Office Expense		659	659
Cash Forward (2023 column)			
Miscellaneous	513		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**8,725**	**15,025**	**15,025**
Unencumbered Cash Balance Dec 31	35,891	31,458	27,005
2021/2022/2023 Budget Authority Amount:	15,025	15,025	15,025

CPA Summary

CITY OF GARFIELD 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Fire Department**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Townships - Fire Reimb/	16,000	16,000	16,000
Charges to Customers			
Interest on Idle Funds			
Miscellaneous	20	0	200
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**16,020**	**16,000**	**16,200**
Resources Available:	**16,020**	**16,000**	**16,200**
Expenditures:			
Repairs & Maint	2,238	7,483	7,483
Fuel, Supplies, & Equipment	752	1,074	1,074
Transfers	6,974	2,205	2,205
Utilties	1,396	1,321	1,321
Telephone	614	586	586
Wages	2,955	2,963	2,963
Dues & Fees	0	138	338
Payroll Taxes	226	230	230
Cash Forward (2023 column)			
Miscellaneous	865		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**16,020**	**16,000**	**16,200**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	16,000	16,000	16,200

See Tab A

Adopted Budget **Park Revolving**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Wayside Chapel	160	160	160
Farm Income	14,192	7,925	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**14,352**	**8,085**	**15,160**
Resources Available:	**14,352**	**8,085**	**15,160**
Expenditures:			
Repairs & Maint	866	1,103	1,103
Midwest Energy	1,741	2,486	2,486
Wages	1,305		
FICA	100		
Farm Expense	4,013	3,069	10,144
Property Tax	925	1,015	1,015
Transfers	5,165		
Cash Forward (2023 column)			
Miscellaneous	237	412	412
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**14,352**	**8,085**	**15,160**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	10,421	8,085	15,160

See Tab A

CPA Summary

CITY OF GARFIELD 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Center**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
User Fees	2,075	1,200	1,200
Transfers	2,931	3,833	3,833
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,006**	**5,033**	**5,033**
Resources Available:	**5,006**	**5,033**	**5,033**
Expenditures:			
Midwest Energy	1,992	1,953	1,953
Ks Gas Service	2,146	1,335	1,335
Wages	675	825	825
FICA	52	64	64
Supplies	141	57	57
Repairs & Maint		674	674
Refunds		125	125
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,006**	**5,033**	**5,033**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	1,475	5,033	5,033

See Tab A

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:			
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
0			
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

CITY OF GARFIELD

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:		
Fulhage Trust		**FEMA Drainage Fund**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,349	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		1,349
Receipts		Receipts		Receipts		Receipts		Receipts		
Interest Income	43	FEMA Drainage Fund	12,743							
		Misc	153							
		Interest Income	2							
Total Receipts	43	Total Receipts	12,898	Total Receipts	0	Total Receipts	0	Total Receipts	0	12,941
Resources Available	1,392	Resources Available	12,898	Resources Available	0	Resources Available	0	Resources Available	0	14,290
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	1,392	Cash Balance Dec 31	12,898	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	14,290 **
										14,290 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

The governing body of

CITY OF GARFIELD

will meet on August 1st, 2022 at 7:30 PM at Garfield City Building 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

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BUDGET SUMMARY

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Estimate Tax Rate*
General	61,658	46.136	92,236	89.694	143,643	73,984	86.000
Debt Service							
Library							
Special Highway	4,891		4,478		4,700		
Sewer	8,725		15,025		15,025		
Fire Department	16,020		16,000		16,200		
Park Revolving	14,352		8,085		15,160		
Community Center	5,006		5,033		5,033		
Non-Budgeted Funds							
Totals	110,652	46.136	140,857	89.694	199,761	73,984	86.000
						*Revenue Neutral Rate***	*86.545*
Less: Transfers	15,862		6,038		6,038		
Net Expenditure	94,790		134,819		193,723		
Total Tax Levied	37,398		74,453		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	810,613		830,080		860,276		

Outstanding Indebtedness, January 1,	2020	2021	2022
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*

Linda Meckfessel

City Official Title: City Clerk

CITY OF GARFIELD

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	73,984	86.000	12,163
Debt Service	0		0
Library			0
			0
			0
			0
			0
TOTAL	73,984	86.000	12,163

2022 July 1 Valuation:	860,276
Valuation Factor:	860.276
Neighborhood Revitalization Subj to Rebate:	141,432
Neighborhood Revitalization factor:	141.432

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