CERTIFICATE

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

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	278,500	131,710	73.408
Debt Service	10-113	8	14,879	11,458	6.386
Library	12-1220	8	24,100	17,034	9.494
Special Highway		9	13,850		
Sewer Fund		9	76,884		
Water Fund		10	284,807		
Water Revenue Fund		10	65,062		
City Sales Tax		11	133,069		
		11			
Non-Budgeted Funds-A		12			
Totals		xxxxxx	891,151	160,202	89.288
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 87.778

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2023

County Clerk

Governing Body

CPA Summary

PUBLIC NOTICE
Published in the Prairie Star on Aug. 10, 2023

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Cedar Vale
will meet on August 24, 2023 at 7:00 p.m. at Cedar Vale 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 Cedar Vale City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 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	269,046	75.095	269,946	75.106	278,500	131,710	73.379
Debt Service	16,152	2.978	14,635	2.978	14,879	11,458	6.384
Library	20,606	9.432	22,684	9.434	24,100	17,034	9.490
Special Highway	26,749		13,782		13,850		
Sewer Fund	73,154		67,000		76,384		
Water Fund	224,792		258,408		284,807		
Water Revenue Fund					65,062		
City Sales Tax			35,000		133,069		
Non-Budgeted Funds-A							
Totals	630,499	87.505	681,455	87.518	891,151	160,202	89.253
						*Revenue Neutral Rate***	*87.778*
Less: Transfers	0		7,000		7,000		
Net Expenditure	630,499		674,455		884,151		
Total Tax Levied	148,086		157,553		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,589,460		1,800,240		1,794,922		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	204,820	215,000	205,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	45,048	34,423	23,434
Total	249,868	249,423	228,434

*Tax rates are expressed in mills

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

Cathy Walker
Official Title: City Clerk

CERTIFICATE

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City Sales Tax		11	133,069		
		11			
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Budget Hearing Notice					County Clerk's Use Only
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RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 87.778

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2023

County Clerk

Governing Body

CPA Summary

City of Cedar Vale

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 Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	135,209	17,922	404	528	52	12
Debt Service	5,361	711	16	21	2	0
Library	16,983	2,251	51	66	6	2
TOTAL	157,553	20,884	471	615	60	14

County Treas Motor Vehicle Estimate	20,884				
County Treas Recreational Vehicle Estimate		471			
County Treas 16/20M Vehicle Estimate			615		
County Treas Commercial Vehicle Tax Estimate				60	
County Treas Watercraft Tax Estimate					14

Motor Vehicle Factor	0.13255				
Recreational Vehicle Factor		0.00299			
16/20M Vehicle Factor			0.00390		
Commercial Vehicle Factor				0.00038	
Watercraft Factor					0.00009

City of Cedar Vale 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
Water	General	0	7,000	7,000	12-825d
	Totals	0	7,000	7,000	
	Adjustments*				
	Adjusted Totals	0	7,000	7,000	

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

City of Cedar Vale

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Refunding Bond Series 2021	5/27/2021	8/1/2041	Var	215,000	205,000	2/1	8/1	4,635	10,000	4,555	10,000
Total G.O. Bonds					**205,000**			**4,635**	**10,000**	**4,555**	**10,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**205,000**			**4,635**	**10,000**	**4,555**	**10,000**

City of Cedar Vale

2024

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, 2023	Payments Due 2023	Payments Due 2024
2016 Bobcat Equipment	4/1/2017		4.75	84,746	23,434	11,511	11,923
Totals					**23,434**	**11,511**	**11,923**

*****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: 2024

Library found in: City of Cedar Vale
Chautauqua

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 2023	Proposed Year 2024
Ad Valorem Tax	$16,983	$17,034
Delinquent Tax	$1,208	$0
Motor Vehicle Tax	$2,517	$2,251
Recreational Vehicle Tax	$70	$51
16/20M Vehicle Tax	$99	$66
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$20,877	$19,402
Difference in Total Taxes:	($1,475)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$1,800,240	$1,794,922
Did Assessed Valuation Decrease?	Yes	
Levy Rate	9.434	9.490
Difference in Levy Rate:	0.056	
Qualify for grant: 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 Cedar Vale 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	52,567	48,009	40,208
Receipts:			
Ad Valorem Tax	120,146	135,209	xxxxxxxxxxxxxxxxxx
Delinquent Tax	10,957	11,396	0
Motor Vehicle Tax	19,881	20,060	17,922
Recreational Vehicle Tax	485	559	404
16/20M Vehicle Tax	586	789	528
Commercial Vehicle Tax	54	18	52
Watercraft Tax	12	28	12
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Special Assessments	600	1,350	300
Sales & Use Tax	44,311	39,000	39,000
Licenses & Permits	6,890	1,000	2,000
County Disbursement	404	0	0
Franchise Fees	47,074	38,000	38,000
Court Fees	7,970	4,500	4,500
Cemetery Fees	2,975	1,100	700
Connecting Link	392	98	0
Transfer from Water Fund	0	7,000	7,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,078	838	
Neighborhood Revitalization Rebate			0
Miscellaneous	673	1,200	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**264,488**	**262,145**	**110,418**
Resources Available:	**317,055**	**310,154**	**150,626**

City of Cedar Vale

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	317,055	310,154	150,626
Expenditures:			
Administration	109,448	109,285	117,000
Police	81,940	86,200	85,700
Streets	33,194	32,750	18,500
Street Lights	8,438	10,000	9,800
Parks & Recreation	25,573	24,340	31,000
Cemetery	10,453	7,371	16,500
0	0	0	0
0	0	0	0
Sub-Total detail page	269,046	269,946	278,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**269,046**	**269,946**	**278,500**
Unencumbered Cash Balance Dec 31	48,009	40,208	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	271,997	279,668	278,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	278,500
		Tax Required	127,874
	Delinquent Comp Rate:	3.0%	3,836
		Amount of 2023 Ad Valorem Tax	131,710

CPA Summary

City of Cedar Vale 2024

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Salaries	73,771	81,285	77,000
Contractual	22,207	15,000	23,000
Commodities	10,989	13,000	12,000
Capital Outlay	2,481	0	5,000
Total	**109,448**	**109,285**	**117,000**
Police			
Salaries	69,488	68,000	70,000
Contractual	8,217	8,200	8,200
Commodities	4,235	5,000	5,000
Capital Outlay		5,000	2,500
Total	**81,940**	**86,200**	**85,700**
Streets			
Salaries	27,957	23,000	11,000
Contractual	630	1,500	1,500
Commodities	4,607	8,250	6,000
Capital Outlay			
Total	**33,194**	**32,750**	**18,500**
Street Lights			
Salaries			
Contractual	8,438	10,000	9,800
Commodities			
Capital Outlay			
Total	**8,438**	**10,000**	**9,800**
Parks & Recreation			
Salaries	10,054	11,000	13,000
Contractual	13,366	10,500	14,000
Commodities	2,153	2,840	4,000
Capital Outlay		0	
Total	**25,573**	**24,340**	**31,000**
Cemetery			
Salaries	5,417	4,000	11,000
Contractual	2,229	1,426	2,500
Commodities	2,807	1,945	3,000
Capital Outlay			
Total	**10,453**	**7,371**	**16,500**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Page Total	**269,046**	**269,946**	**278,500**

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

City of Cedar Vale 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	11,846	11,218	3,005
Receipts:			
Ad Valorem Tax	1,056	5,361	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,127	875	
Motor Vehicle Tax	2,051	174	711
Recreational Vehicle Tax	56	5	16
16/20M Vehicle Tax	233	7	21
Commercial Vehicle Tax	0	0	2
Watercraft Tax	1	0	0
Bond Refunding	10,000	0	
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,524**	**6,422**	**750**
Resources Available:	**27,370**	**17,640**	**3,755**
Expenditures:			
GO Bond Principal	10,599	10,000	10,000
GO Bond Interest	5,553	4,635	4,555
Cash Basis Reserve (2024 column)			324
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**16,152**	**14,635**	**14,879**
Unencumbered Cash Balance Dec 31	11,218	3,005	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	27,553	14,635	14,879
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,879
		Tax Required	11,124
	Delinquent Comp Rate:	3.0%	334
		Amount of 2023 Ad Valorem Tax	11,458

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,246	2,387	2,886
Receipts:			
Ad Valorem Tax	15,075	16,983	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,476	1,208	0
Motor Vehicle Tax	2,596	2,517	2,251
Recreational Vehicle Tax	63	70	51
16/20M Vehicle Tax	98	99	66
Commercial Vehicle Tax	7	2	6
Watercraft Tax	1	4	2
Donation	2,431	2,300	2,300
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,747**	**23,183**	**4,676**
Resources Available:	**22,993**	**25,570**	**7,562**
Expenditures:			
Appropriations	20,606	22,684	24,100
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**20,606**	**22,684**	**24,100**
Unencumbered Cash Balance Dec 31	2,387	2,886	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	21,800	22,684	24,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,100
		Tax Required	16,538
	Delinquent Comp Rate:	3.0%	496
		Amount of 2023 Ad Valorem Tax	17,034

CPA Summary

City of Cedar Vale 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	13,564	32	0
Receipts:			
State of Kansas Gas Tax	13,217	13,750	13,850
County Transfers Gas	0	0	0
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,217**	**13,750**	**13,850**
Resources Available:	**26,781**	**13,782**	**13,850**
Expenditures:			
Personal Services	11,691	4,221	4,800
Contractual Services	1,334	1,300	1,300
Materials and Supplies	9,240	3,261	3,250
Machinery and Equipment	4,484	5,000	4,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,749**	**13,782**	**13,850**
Unencumbered Cash Balance Dec 31	32	0	0
2022/2023/2024 Budget Authority Amount:	35,628	21,561	13,850

Adopted Budget

Sewer Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	59,164	30,284	13,284
Receipts:			
Charges to Customers	44,274	50,000	63,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**44,274**	**50,000**	**63,600**
Resources Available:	**103,438**	**80,284**	**76,884**
Expenditures:			
Salaries	49,273	50,000	59,000
Contractual	14,386	7,000	5,000
Commodities	6,509	8,000	7,000
Capital Outlay	2,986	2,000	5,884
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**73,154**	**67,000**	**76,884**
Unencumbered Cash Balance Dec 31	30,284	13,284	0
2022/2023/2024 Budget Authority Amount:	73,155	71,656	76,884

CPA Summary

City of Cedar Vale 2024 125022

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	125,022	118,160	65,807
Receipts:			
Charges to Customers	193,517	198,000	210,000
Swimming Pool Admissions	7,571	3,800	5,000
Sale of Assets	15,500	0	0
Interest on Idle Funds	1,342	255	0
Miscellaneous		4,000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**217,930**	**206,055**	**219,000**
Resources Available:	**342,952**	**324,215**	**284,807**
Expenditures:			
Salaries	88,381	80,000	125,000
Contractual	25,167	32,000	25,000
Commodities	98,614	118,200	102,055
Capital Outlay	12,630	21,208	25,752
Transfers Out	0	7,000	7,000
Cash Forward (2024 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**224,792**	**258,408**	**284,807**
Unencumbered Cash Balance Dec 31	118,160	65,807	0
2022/2023/2024 Budget Authority Amount:	232,200	285,408	284,807

Adopted Budget

Water Revenue Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	21,821	37,062	51,062
Receipts:			
Charges to Customers	15,241	14,000	14,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,241**	**14,000**	**14,000**
Resources Available:	**37,062**	**51,062**	**65,062**
Expenditures:			
Capital Outlay	0	0	65,062
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**65,062**
Unencumbered Cash Balance Dec 31	37,062	51,062	0
2022/2023/2024 Budget Authority Amount:	22,588	34,821	65,062

CPA Summary

City of Cedar Vale 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City Sales Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	65,392	118,069	108,069
Receipts:			
City Sales Tax	52,677	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**52,677**	**25,000**	**25,000**
Resources Available:	**118,069**	**143,069**	**133,069**
Expenditures:			
Streets	0	0	133,069
Street Equipment	0	35,000	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**35,000**	**133,069**
Unencumbered Cash Balance Dec 31	118,069	108,069	0
2022/2023/2024 Budget Authority Amount:	105,391	35,000	133,069

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
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Municipal Equipment			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
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	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0** **
										0 **

**Note: These two block figures should agree.

CPA Summary

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Cedar Vale
will meet on August 24, 2023 at 7:00 p.m. at Cedar Vale 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 Cedar Vale City Hall and will be available at this hearing.

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Proposed Budget 2024 Expenditures and Amount of 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	269,046	75.095	269,946	75.106	278,500	131,710	73.379
Debt Service	16,152	2.978	14,635	2.978	14,879	11,458	6.384
Library	20,606	9.432	22,684	9.434	24,100	17,034	9.490
Special Highway	26,749		13,782		13,850		
Sewer Fund	73,154		67,000		76,884		
Water Fund	224,792		258,408		284,807		
Water Revenue Fund					65,062		
City Sales Tax			35,000		133,069		
Non-Budgeted Funds-A							
Totals	630,499	87.505	681,455	87.518	891,151	160,202	89.253
						*Revenue Neutral Rate***	*87.778*
Less: Transfers	0		7,000		7,000		
Net Expenditure	630,499		674,455		884,151		
Total Tax Levied	148,086		157,553		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,589,460		1,800,240		1,794,922		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	204,820	215,000	205,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	45,048	34,423	23,434
Total	249,868	249,423	228,434

*Tax rates are expressed in mills

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

Cathy Walker
Official Title: City Clerk

PRAIRIE STAR

P.O. Box 417 • 102 E. Main
Sedan, KS 67361 • (620) 725-3176

AFFIDAVIT OF PUBLICATION

Jenny Diveley of lawful age, being duly sworn, deposes and says he or she represents the publisher of:

Prairie Star
P.O. Box 417 • Sedan, KS 67361

a weekly newspaper in the state of Kansas at 102 E. Main, Sedan, Kansas, 67361, and of general circulation in Chautauqua and Elk counties and which has been admitted to the U.S. Mail as a second class matter in said county, and which said newspaper has been continuously and uninterruptedly published in said county during the period of one year immediately prior to the first publication of the notice hereinafter mentioned.

Publication printed in the regular issue of said newspaper for 1 consecutive weeks, with the first publication being made on Aug. 10, 2023, with subsequent publication being made on the following dates:

_____

_____

The affidavit further says that he or she has personal knowledge of the statements above set forth and that they are true.

Jenny Diveley
Signature

State of Kansas, Chautauqua County

Subscribed and sworn to before me

this 10th **day of** August, 2023.

NOTARY PUBLIC - State of Kansas
ROSELYN D. SWEANEY
My Appt. Exp. 9/9/2024

Roselyn D. Sweaney
Notary Public

State of Kansas
City

PUBLIC NOTICE

Published in the Prairie Star on Aug. 10, 2023

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Cedar Vale
will meet on August 24, 2023 at 7:00 p.m. at Cedar Vale 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 Cedar Vale City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 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	269,046	75.095	269,946	75.106	278,500	131,710	73.379
Debt Service	16,152	2.978	14,635	2.978	14,879	11,458	6.384
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Non-Budgeted Funds-A							
Totals	630,499	87.505	681,455	87.518	891,151	160,202	89.253
						*Revenue Neutral Rate***	87.778
Less: Transfers	0		7,000		7,000		
Net Expenditure	630,499		674,455		884,151		
Total Tax Levied	148,086		157,553		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,589,460		1,800,240		1,794,922		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	204,820	215,000	205,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	45,048	34,423	23,434
Total	249,868	249,423	228,434

*Tax rates are expressed in mills

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

Cathy Walker
Official Title: City Clerk

Roll Call Vote

A Roll Call Vote of the Cedar Vale, Kansas, To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 24, 2023

Resolution No. 23-03

Governing Body Member	Yes	No	No Vote
Oscar Mattocks			
David Ferguson	✓		
Joe Fox			
Denton Holt			
Harold Donaldson	✓		
Joel Haden	✓		
TOTAL			

Certified:

Cathy Walker

Cathy Walker, City Clerk

PRAIRIE STAR

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Publication printed in the regular issue of said newspaper for 1 consecutive weeks, with the first publication being made on Aug. 31, 2023, with subsequent publication being made on the following dates:

_____

_____

The affidavit further says that he or she has personal knowledge of the statements above set forth and that they are true.

Jenny Diveley
Signature

State of Kansas, Chautauqua County

Subscribed and sworn to before me

this 31st **day of** August, 2023.

NOTARY PUBLIC - State of Kansas
ROSELYN D. SWEANEY
My Appt. Exp. 9/9/2024

Roselyn D. Sweaney
Notary Public

PUBLIC NOTICE

Published in the Prairie Star on Aug. 31, 2023

Resolution No. 23-03

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

WHEREAS, the Revenue Neutral Rate for the City of Cedar Vale was calculated as 87.778 mills by the Chautauqua County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 24, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Cedar Vale, 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 CEDAR VALE:

The City of Cedar Vale shall levy a property tax rate exceeding the Revenue Neutral Rate of 89.253 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 24 day of August, 2023, and SIGNED by the Mayor.

/s/ Oscar Mattocks, Mayor

Attested: /s/ Cathy Walker, City Clerk