2023

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
City of McLouth
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			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	734,560	272,343	39.605
Debt Service	10-113	8	45,891	44,430	6.461
Library	12-1220	8	23,507	21,036	3.059
Law Enforcement		9	54,300	13,402	1.948
Fire Equipment		9			
Special Highway		10	52,610		
Water Utility		10	336,000		
Sewer Utility		11	306,500		
Gas Utility		11	547,650		
Non-Budgeted Funds		12			
Totals		xxxxxx	2,101,018	351,211	
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			6,876,439
RNR Hearing Notice		15			
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 47.119

Assisted by:
ATC Accounting

Address:
PO Box 267
Phillipsburg, Kansas 67661
Email:
leland.orr@ATCaccounting.com

Date Attested: 8/31 2022

Linda M Buttoon
County Clerk

Governing Body

City of McLouth

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	274,251	35,157	460	745	188	189
Debt Service	16,801	2,154	28	46	12	12
Library	21,430	2,747	36	58	15	15
Law Enforcement	11,344	1,454	19	31	8	8
Fire Equipment						
TOTAL	323,826	41,512	543	880	223	224

County Treas Motor Vehicle Estimate 41,512

County Treas Recreational Vehicle Estimate 543

County Treas 16/20M Vehicle Estimate 880

County Treas Commercial Vehicle Tax Estimate 223

County Treas Watercraft Tax Estimate 224

Motor Vehicle Factor 0.12819

Recreational Vehicle Factor 0.00168

16/20 Vehicle Factor 0.00272

Commercial Vehicle Factor 0.00069

Watercraft Factor 0.00069

City of McLouth 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
Gas	Cap Imp & Equip Res		30,000		12-1118
General	Equipment Reserve		5,000		12-1117
General	Capital Improvements		5,000		12-1118
Water	Capital Improvements		20,000		12-1118
Sewer	Capital Improvements		5,000		12-1118
	Totals	0	65,000	0	
	Adjustments*				
	Adjusted Totals	0	65,000	0	

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

City of McLouth

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:											
Temporary Note	11/5/2020	3/1/2022	2.35	1,220,000	1,220,000	3/1	3/1	37,782	1,220,000		
Series 2022	2/28/2022	2/28/1962	2.13	1,228,000	0	2/28	2/28			26,095	19,796
Total G.O. Bonds					**1,220,000**			**37,782**	**1,220,000**	**26,095**	**19,796**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Revolving Loan	4/5/2000	9/1/2021	3.57	1,702,238							
Kansas Low Interest Loan	3/22/21	1/1/2027	0.25	281,000	257,597			615	46,573	498	46,689
Total Other					**257,597**			**615**	**46,573**	**498**	**46,689**
Total Indebtedness					**1,477,597**			**38,397**	**1,266,573**	**26,593**	**66,485**

City of McLouth

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.**

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2023

Library found in: City of McLouth
Jefferson 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 vear.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem Tax	$21,430	$21,036
Delinquent Tax	$0	$0
Motor Vehicle Tax	$2,386	$2,747
Recreational Vehicle Tax	$36	$36
16/20M Vehicle Tax	$23	$58
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$23,875	$23,877
Difference in Total Taxes:	$2	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$5,819,040	$6,872,999
Did Assessed Valuation Decrease?	No	
Levy Rate	3.683	3.061
Difference in Levy Rate:	(0.622)	
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 seek assistance from the State Library.

City of McLouth 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	259,355	208,577	203,625
Receipts:			
Ad Valorem Tax	246,309	274,251	xxxxxxxxxxxxxxx
Delinquent Tax	6,342	15,524	
Motor Vehicle Tax	35,888	30,337	35,157
Recreational Vehicle Tax	445	452	460
16/20M Vehicle Tax	283	294	745
Commercial Vehicle Tax	197	105	188
Watercraft Tax		175	189
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	64,189	60,000	70,000
Franchise Tax	44,323	40,000	50,000
Licenses	3,846	7,500	7,500
Municipal Court	21,170	30,000	30,000
Sanitation	64,327	70,000	75,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,169	2,000	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous	19,304		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**507,792**	**530,638**	**271,239**
Resources Available:	**767,147**	**739,215**	**474,864**
Expenditures:			
Salaries & Wages	72,345	73,500	60,000
Employee Benefits	17,480	22,940	25,240
Police Salaried & Wages	83,958	110,500	111,700
Police Employe Benefits	30,545	52,800	58,400
General Government	133,123	32,350	49,500
Legal/Contract/Administration	21,611	21,000	21,000
Sanitation	63,405	60,000	65,000
Streets	19,247	31,000	32,500
Police O&M Fuel/Admin	26,994	26,300	33,000
Fire O&M Fuel/Admin	34,430		
Court	12,835	16,000	22,450
Capital Outlay		69,700	235,270
Insurance	15,485	7,500	8,500
Training, Testing and Fees	1,970	500	500
Transfer to Cap Imp	20,000	5,000	5,000
Transfer to Equip Res.	5,000	5,000	5,000
Cash Forward (2023 column)			
Miscellaneous	142	1,500	1,500
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**558,570**	**535,590**	**734,560**
Unencumbered Cash Balance Dec 31	208,577	203,625	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	787,807	735,590	734,560
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	734,560
		Tax Required	259,696
	Delinquent Comp Rate:	4.9%	12,647
		Amount of 2022 Ad Valorem Tax	**272,343**

CPA Summary

City of McLouth 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	321	321	1,272
Receipts:			
Ad Valorem Tax		16,801	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			2,154
Recreational Vehicle Tax			28
16/20M Vehicle Tax			46
Commercial Vehicle Tax			12
Watercraft Tax			12
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**16,801**	**2,252**
Resources Available:	**321**	**17,122**	**3,524**
Expenditures:			
Bond Principal			19,796
Bond Interest		15,850	26,095
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**15,850**	**45,891**
Unencumbered Cash Balance Dec 31	321	1,272	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	321	15,850	45,891
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,891
		Tax Required	42,367
	Delinquent Comp Rate:	4.9%	2,063
		Amount of 2022 Ad Valorem Tax	44,430

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	494	28	577
Receipts:			
Ad Valorem Tax	19,374	21,430	xxxxxxxxxxxxxxxx
Delinquent Tax	516		
Motor Vehicle Tax	2,915	2,386	2,747
Recreational Vehicle Tax	36	36	36
16/20M Vehicle Tax	24	23	58
Commercial Vehicle Tax	16	8	15
Watercraft Tax		13	15
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**22,881**	**23,896**	**2,871**
Resources Available:	**23,375**	**23,924**	**3,448**
Expenditures:			
Library Appropriation	23,347	23,347	23,507
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**23,347**	**23,347**	**23,507**
Unencumbered Cash Balance Dec 31	28	577	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	23,347	23,347	23,507
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,507
		Tax Required	20,059
	Delinquent Comp Rate:	4.9%	977
		Amount of 2022 Ad Valorem Tax	21,036

Qualifies for

CPA Summary

City of McLouth 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Law Enforcement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	50,656	33,231	40,000
Receipts:			
Ad Valorem Tax	10,186	11,344	xxxxxxxxxxxxxxxx
Delinquent Tax	257		
Motor Vehicle Tax	1,444	1,254	1,454
Recreational Vehicle Tax	18	19	19
16/20M Vehicle Tax	11	12	31
Commercial Vehicle Tax	8	4	8
Watercraft Tax			8
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	11,924	12,633	1,520
Resources Available:	62,580	45,864	41,520
Expenditures:			
Commodities		2,500	2,500
Capital Outlay	29,349	3,364	51,800
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	29,349	5,864	54,300
Unencumbered Cash Balance Dec 31	33,231	40,000	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	50,791	53,291	54,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	54,300
		Tax Required	12,780
	Delinquent Comp Rate:	4.9%	622
		Amount of 2022 Ad Valorem Tax	13,402

Adopted Budget

Fire Equipment	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Public Safety			
Capital Outlay			
Transfer to General			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	38,205	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	4.9%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

City of McLouth 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	3,962	5,965	29,000
Receipts:			
State of Kansas Gas Tax	24,486	23,250	23,610
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**24,486**	**23,250**	**23,610**
Resources Available:	**28,448**	**29,215**	**52,610**
Expenditures:			
Street Repair and Maint	22,483	215	52,610
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**22,483**	**215**	**52,610**
Unencumbered Cash Balance Dec 31	5,965	29,000	0
2021/2022/2023 Budget Authority Amoun	22,873	46,869	52,610

Adopted Budget Water Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,308,581	127,219	60,000
Receipts:			
Charges to Customers	247,253	275,000	275,000
Interest on Idle Funds	462	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**247,715**	**276,000**	**276,000**
Resources Available:	**1,556,296**	**403,219**	**336,000**
Expenditures:			
Salaries & Wages	38,908	55,000	55,000
Employee Benefits	13,072	20,665	19,965
Operations, Maintenance, Training	62,295	58,400	85,900
Insurance	7,345	7,500	8,300
Legal & Contract Services	49,285	53,735	63,429
Water Purchased	68,047	60,000	60,000
USDA Loan Expenses	1,190,125	67,691	0
Capital Outlay & Debt Service		228	43,406
Transfers		20,000	
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,429,077**	**343,219**	**336,000**
Unencumbered Cash Balance Dec 31	127,219	60,000	0
2021/2022/2023 Budget Authority Amoun	1,613,262	492,991	336,000

CPA Summary

City of McLouth 2023

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	130,123	56,813	110,000
Receipts:			
Charges to Customers	180,296	195,000	195,000
Interest on Idle Funds	774	1,500	1,500
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**181,070**	**196,500**	**196,500**
Resources Available:	**311,193**	**253,313**	**306,500**
Expenditures:			
Salary & Wages	32,677	49,000	54,000
Employee Benefits	12,142	15,915	17,200
Operation, Maintenance, Training	57,515	52,100	55,000
Insurance	6,845	6,600	8,300
Legal & Contract Services	24,475	11,500	11,500
Capital Outlay	15,205	3,198	160,500
Debt Service	105,521	0	0
Transfers		5,000	
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**254,380**	**143,313**	**306,500**
Unencumbered Cash Balance Dec 31	56,813	110,000	0
2021/2022/2023 Budget Authority Amoun	325,914	276,709	306,500

Adopted Budget Gas Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	99,011	129,650	90,650
Receipts:			
Charges to Customers	236,574	300,000	456,000
Low Interest Loan	486,262		
Interest on Idle Funds	462	1,000	1,000
Miscellaneous	692		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**723,990**	**301,000**	**457,000**
Resources Available:	**823,001**	**430,650**	**547,650**
Expenditures:			
Salaries & Wages	60,229	64,500	30,000
Employee Benefits	16,435	18,915	8,600
Operation Maintenance Legal	55,764	24,300	80,500
Insurance	6,845	6,500	8,300
Gas Purchased	494,788	145,000	320,000
Debt Service & Capital Outlay	58,990	50,785	100,250
Transfers		30,000	
Cash Forward (2023 column)			
Miscellaneous	300		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**693,351**	**340,000**	**547,650**
Unencumbered Cash Balance Dec 31	129,650	90,650	0
2021/2022/2023 Budget Authority Amoun	758,950	411,000	547,650

CPA Summary

City of McLouth

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:		
Capital Improvement		**Equipment Fund**		**Utility Deposits**		**ARPA FUND**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	275,254	Cash Balance Jan 1	104,424	Cash Balance Jan 1	53,116	Cash Balance Jan 1	0	Cash Balance Jan 1		432,794
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sale of Equip	30,729			Utility Deposits	10,500	ARPA Grant	64,783			
Transfers	20,000	Transfers	5,000							
Total Receipts	50,729	Total Receipts	5,000	Total Receipts	10,500	Total Receipts	64,783	Total Receipts	0	131,012
Resources Available:	325,983	Resources Available:	109,424	Resources Available:	63,616	Resources Available:	64,783	Resources Available:	0	563,806
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	148,096	Capital Outlay	46,200	Utility Dep Refund	9,800					
Total Expenditures	148,096	Total Expenditures	46,200	Total Expenditures	9,800	Total Expenditures	0	Total Expenditures	0	204,096
Cash Balance Dec 31	177,887	Cash Balance Dec 31	63,224	Cash Balance Dec 31	53,816	Cash Balance Dec 31	64,783	Cash Balance Dec 31	0	359,710 **
										359,710 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of McLouth
will meet on August 30, 2022 at 6:30 PM at McLouth Fire House, 104 W Lucy St 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 McLouth 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	558,570	47.155	535,590	47.130	734,560	272,343	39.625
Debt Service			15,850	2.888	45,891	44,430	6.464
Library	23,347	3.709	23,347	3.683	23,507	21,036	3.061
Law Enforcement	29,349	1.950	5,864	1.950	54,300	13,402	1.950
Fire Equipment							
Special Highway	22,483		215		52,610		
Water Utility	1,429,077		343,219		336,000		
Sewer Utility	254,380		143,313		306,500		
Gas Utility	693,351		340,000		547,650		
Non-Budgeted Funds	204,096						
Totals	3,214,653	52.814	1,407,398	55.651	2,101,018	351,211	51.100
						*Revenue Neutral Rate***	*47.119*
Less: Transfers	0		65,000		0		
Net Expenditure	3,214,653		1,342,398		2,101,018		
Total Tax Levied	294,879		323,826		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,583,490		5,819,040		6,872,999		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	1,220,000	1,220,000
Revenue Bonds	0	0	0
Other	201,950	102,761	257,597
Lease Purchase Principal	0	0	0
Total	201,950	1,322,761	1,477,597

*Tax rates are expressed in mills

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

City of McLouth
City Official Title: City Clerk

Resolution No. 2022-R-04

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

WHEREAS, the Revenue Neutral Rate for the City of McLouth was calculated as 47.119 mills by the Jefferson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 30, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of McLouth, 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 McLouth:

The City of McLouth shall levy a property tax rate exceeding the Revenue Neutral Rate of 47.119 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 30th day of August 2022 and **SIGNED** by the Mayor.

Mayor, Keith Meador

Attested:

City Clerk, Kim Everley, CMC

CITY OF McLOUTH SEAL JEFFERSON CO. KANS.

Roll Call Vote

A Roll Call Vote of the City of McLouth To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 08/30/2022
Resolution No. 2022-R-04

Governing Body Member	Yes	No	No Vote
Dennis VanDyne	✓		
~~Scott Weissenbach~~			
Pat Bartlett Sr	✓		
Steven Peters	✓		
Steve Horton	✓		
Keith Meador	✓		
TOTAL			

Certified:
Kim Eveley, CMC
Kim Eveley, CMC
City Clerk/City Adminstrator

CITY OF McLOUTH SEAL JEFFERSON CO. KANS.

PUBLIC NOTICE

(Published in The Oskaloosa Independent July 28, 2022)1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of McLouth

will meet on August 30, 2022 at 6:30 PM at McLouth Fire House, 104 W Lucy St 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 McLouth 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	558,570	47.155	535,590	47.130	734,560	272,343	39.625
Debt Service			15,850	2.888	45,891	44,430	6.464
Library	23,347	3.709	23,347	3.683	23,507	21,036	3.061
Law Enforcement	29,349	1.950	5,864	1.950	54,300	13,402	1.950
Fire Equipment							
Special Highway	22,483		215		52,610		
Water Utility	1,429,077		343,219		336,000		
Sewer Utility	254,380		143,313		306,500		
Gas Utility	693,351		340.000		547,650		
Non-Budgeted Funds	204,096						
Totals	3,214,653	52.814	1,407,398	55.651	2,101,018	351,211	51.100
						*Revenue Neutral Rate***	*47.119*
Less: Transfers	0		65,000		0		
Net Expenditure	3,214,653		1,342,398		2,101,018		
Total Tax Levied	294,879		323,826		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,583,490		5,819,040		6,872,999		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	1,220,000	1,220,000
Revenue Bonds	0	0	0
Other	201,950	102,761	257,597
Lease Purchase Principal	0	0	0
Total	201,950	1,322,761	1,477,597

*Tax rates are expressed in mills

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

City of McLouth

City Official Title: City Clerk