State of Kansas
City

CERTIFICATE

2023

To the Clerk of Mitchell County, State of Kansas
We, the undersigned, officers of
City of Cawker City
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 Amounts(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	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 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	438,568	70,892	28.086
Debt Service	10-113	8			
Library	12-1220	8	14,578	11,276	4.468
St. Maint. & Reconst.	CO#7	9	37,461	27,064	10.722
		9			
Special Highway		10	26,888		
Special Park & Rec		10	2,643		
Electric Fund		11	504,548		
Water Fund		11	302,338		
Sewer Fund		12	124,305		
Trash Fund		12	75,540		
Municipal Golf Fund		13	47,339		
		13			
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		14a			
Totals		xxxxxx	1,574,208	109,232	43.276 RNR Res
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			2,524,171
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization		16			

Revenue Neutral Rate 39.955

Assisted by:
City Aid LLC

Address:
514 Americas Way, PMB 12615
Box Elder, SD 57719

Email:
cityaid2019@gmail.com

Attest: Sept 16 2022

County Clerk

SEAL OF MITCHELL COUNTY 1870 KANSAS

Governing Body

CPA Summary

STATE OF KANSAS
Mitchell
COUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the ***Cawker City Ledger***, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Mitchell County, Kansas, with a general paid circulation on a weekly basis in Mitchell County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been 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 Cawker City, Kansas, 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 Week, the first publication thereof being made as aforesaid on the 1st day of September, 20 22, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: [signature]

Subscribed and sworn to before me this 2nd day of September, 20 22.

SUSAN R. KRILEY
Notary Public - State of Kansas
My Appt. Expires 6-5-2023

Susan R Kriley
Notary Public's Signature

My commission expires: June 5, 2023

Publication Fee	$	128.25
Affidavit, Notary's Fee	$	1.00
Additional copies ___ @___	$	0
Total Publication Fee	$	129.25

(Published Thursday, Sept. 1, 2022, in the Cawker City Ledger)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Cawker City
will meet on September 14, 2022 at 7:00 PM at Cawker City City Hall 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 Cawker City 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 Year 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	223,156	28.139	282,927	28.286	438,568	70,892	28.394
Debt Service							
Library	12,937	4.224	13,307	4.500	14,578	11,276	4.500
St. Maint. & Reconst.	36,520	10.407	35,210	10.709	37,461	27,064	10.802
Special Highway	6,672		13,710		75,888		
Special Park & Rec	3,013		1,500		2,643		
Electric Fund	516,436		448,215		504,948		
Water Fund	84,649		97,135		102,338		
Sewer Fund	49,187		54,139		124,305		
Trail Fund	35,042		37,000		95,540		
Municipal Golf Fund	20,807		20,840		47,3397		
Non-Budgeted Funds-A	209,145						
Non-Budgeted Funds-B	30,097						
Totals	1,248,605	43.290	1,056,557	43.595	1,374,304	109,232	43.696
Less: Transfers	108,340		47,300		47,300		Revenue Neutral Rate** 39.953
Net Expenditures	1,140,265		1,009,057		1,326,701		
Total Tax Levied	100,700		100,104		xxxxxxxxxxxxxx		
Assessed Valuation	2,310,433		2,296,314		2,505,307		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	149,371		336,513		329,191		
Lease Purchase Principal	79,438		63,395		141,242		
Total	228,809		203,908		864,433		

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988.

Denelle Mish
City Official Title: City Clerk

Resolution No. 42022

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

WHEREAS, the Revenue Neutral Rate for the City of Cawker City was calculated as 39.955 mills by the Mitchell County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 14, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Cawker City, 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 CAWKER CITY:

The City of Cawker City shall levy a property tax rate exceeding the Revenue Neutral Rate of 43.596 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 14 day of Sept 2022 (month and year) and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

ROLL CALL VOTE

A roll call vote of the City of Cawker City council to levy a property tax exceeding the Revenue Neutral Rate.

Hearing to exceed revenue neutral rate was held on September 14, 2022.

RESOLUTION: 04-2022

GOVERNING BODY MEMBER	YES	NO	NO VOTE
BARBARA WISE	X		
LISHA WIESE	X		
CARL SUTER	X		
COLE EBERLE			X
DOUG BADER	X		
TOTAL			1

Certified:

Denelle N Mace



CERTIFICATE

2023

To the Clerk of Mitchell County, State of Kansas
We, the undersigned, officers of
City of Cawker City
certify that: (1) the hearing mentioned in the attached publication was held;
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Electric Fund		11	504,548		
Water Fund		11	302,338		
Sewer Fund		12	124,305		
Trash Fund		12	73,340		
Municipal Golf Fund		13	47,339		
		13			
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		14a			
Totals		XXXXXX	1,574,208	109,232	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			
RNR Hearing Notice					
Neighborhood Revitalization		16			Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 39.955

Assisted by:
City Aid LLC

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

Attest: _____ 2022

County Clerk

Governing Body

CPA Summary

09/19/2022 10:59 CityOffice (FAX)7857814436 P.001/021

City of Cawker City 2023

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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	64,976	14,100	429	446	1,427	373
Debt Service						
Library	10,332	2,242	68	71	227	59
St. Maint. & Reconst.	24,796	5,381	163	170	545	142
TOTAL	100,104	21,723	660	687	2,199	574

County Treas Motor Vehicle Estimate	21,723				
County Treas Recreational Vehicle Estimate		660			
County Treas 16/20M Vehicle Estimate			687		
County Treas Commercial Vehicle Tax Estimate				2,199	
County Treas Watercraft Tax Estimate					574

Motor Vehicle Factor	0.21700				
Recreational Vehicle Factor		0.00659			
16/20M Vehicle Factor			0.00686		
Commercial Vehicle Factor				0.02197	
Watercraft Factor					0.00573

09/19/2022 10:59 Cityoffice (FAX)7857814436 P.002/021

City of Cawker City 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 Fund	Water Reserve	13,399			KSA 12-1,117
Electric Fund	Electric Reserve	10,000	10,000	10,000	KSA 12-825d
Electric Fund	General Fund	25,000	25,000	25,000	KSA 12-825d
Electric Fund	Capital Equip Reserve	5,000	5,000	5,000	KSA 12-825d
Water Fund	Water Reserve	7,500	7,500	7,500	KSA 12-825d
Water Reserve	Sales Tax Reserve	47,441			
	Totals	108,340	47,500	47,500	
	Adjustments				
	Adjusted Totals	108,340	47,500	47,500	

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

09/19/2022 10:59 CityOffice (FAX)7857814436 P.003/021

P.004/021
(FAX)7857814436
09/19/2022 10:59 CityOffice

City of Cawker City

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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Façade Improvement	9/13/2017	9/17/2022	0.00	5,000	1,000		9/18		1,000		
KDHE Revolving Loan	9/1/2012	9/1/2032	2.36	255,926	126,191	3/1 & 9/1	3/1 & 9/1	3,225	10,593	2,947	10,871
Total Other					**127,191**			**3,225**	**11,593**	**2,947**	**10,871**
Total Indebtedness					**127,191**			**3,225**	**11,593**	**2,947**	**10,871**

P.005/021
(FAX)7857814436
09/19/2022 11:00 CityOffice

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 As Beginning of 2022	Payments Due 2022	Payments Due 2023
Golf Shed	1/12/2018	84	4.85	48,181	22,141	8,225	8,225
John Deer Tractor	7/2/2019	60	4.95	51,896	21,770	11,574	11,574
Electric Loan	3/10/2021	120	0.25	100,000	78,041	10,387	10,387
Street Sweeper	6/10/2021	60	3.86	22,890	19,290	5,130	5,130
				Totals	**141,242**	**35,316**	**35,316**

***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 Cawker City
Mitchell County

As provided in KSA 79-2553 *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	$10,332	$11,276
Delinquent Tax	$400	$900
Motor Vehicle Tax	$2,143	$2,242
Recreational Vehicle Tax	$52	$68
16/20M Vehicle Tax	$68	$71
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$12,995	$14,557
Difference in Total Taxes:	$1,562	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,296,334	$2,505,567
Did Assessed Valuation Decrease?	No	
Levy Rate	4.5	4.500
Difference in Levy Rate:	0.000	
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.

09/19/2022 11:00 City Office (FAX)7857814436 P.006/021

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	127,959	179,725	165,133
Receipts:			
Ad Valorem Tax	59,986	64,976	xxxxxxxxxxxxxxx
Delinquent Tax	8,085	4,000	4,000
Motor Vehicle Tax	17,008	13,946	14,100
Recreational Vehicle Tax	589	341	429
16/20M Vehicle Tax	499	445	446
Commercial Vehicle Tax	2,138	1,652	1,427
Watercraft Tax	493	375	373
Gross Earning (Intangible) Tax			1,090
LAVTR			0
City and County Revenue Sharing			0
Sales and Use Tax	60,417	60,500	60,500
City Sales Tax	13,399		
Alcoholic Beverage Tax	1,371	1,600	1,347
Franchise Fees	12,910	15,000	15,000
Licenses and Permits	2,335	2,800	2,800
Court Fees/Fines	300	700	700
Sales and Service	8,085	2,000	2,000
Miscellaneous	7,251	8,000	8,000
Reimbursement	46,784	58,000	58,000
Interest Income	3,856	4,000	4,000
Transfer from Electric	25,000	25,000	25,000
In Lieu of Taxes	4,396	5,000	5,000
Neighborhood Revitalization Rebate			-1,669
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	274,902	268,335	202,543
Resources Available:	402,861	448,060	367,676

09/19/2022 11:00 CityOffice (FAX)7857814436 P.007/021

City of Cawker City

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	402,861	448,060	367,676
Expenditures:			
General Government	126,268	176,000	310,341
Municipal Court	2,584	2,600	2,600
Public Housing	36,203	40,000	42,000
Police	49	100	100
Fire	10,202	10,202	10,202
Streets	24,192	44,500	60,000
Parks and Recreation	915	2,500	6,300
Golf	2,409	3,000	3,000
Transfers Out	13,399	0	0
Debt Service	6,915	4,025	4,025
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	223,136	282,927	438,568
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	223,136	282,927	438,568
Unencumbered Cash Balance Dec 31	179,725	165,133	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	482,696	425,630	438,568
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	438,568
		Tax Required	70,892
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	70,892

CPA Summary

09/19/2022 11:00 CityOffice (FAX)7857814436 P.008/021

City of Cawker City 2023

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Government			
Personal Services	21,155	23,000	23,000
Contractual	47,495	50,000	50,000
Materials and Supplies	15,424	15,000	18,000
Capital Outlay	6,120	50,000	181,341
Health Insurance	34,122	36,000	36,000
Miscellaneous	1,626	2,000	2,000
Refunds	326		
Total	126,268	176,000	310,341
Municipal Court			
Personal Services	2,584	2,600	2,600
Total	2,584	2,600	2,600
Public Housing			
Personal Services	36,203	40,000	42,000
Total	36,203	40,000	42,000
Police			
Contractual	49	100	100
Total	49	100	100
Fire			
Personal Services	215	550	550
Contractual	7,037	8,502	8,502
Materials and Supplies	2,950	1,150	1,150
Total	10,202	10,202	10,202
Streets			
Personal Services	4,076	4,500	5,000
Contractual	7,836	10,000	20,000
Materials and Supplies	12,280	20,000	25,000
Capital Outlay		10,000	10,000
Total	24,192	44,500	60,000
Parks and Recreation			
Contractual	173	1,000	2,500
Materials and Supplies	742	1,500	3,800
Total	915	2,500	6,300
Golf			
Contractual	2,335	3,000	3,000
Materials and Supplies	74		
Total	2,409	3,000	3,000
Page 1 - Total	202,822	278,902	434,543

09/19/2022 11:00 CityOffice (FAX)7857814436 P.009/021

City of Cawker City 2023

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Transfers Out			
Transfer to Water Reserve	13,399		
Total	13,399	0	0
Debt Service			
Loans	1,000		
John Deere Tractor Lease	2,315	2,315	2,315
Street Sweeper Lease	3,600	1,710	1,710
Total	6,915	4,025	4,025
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	20,314	4,025	4,025
Page 1 -Total	202,822	278,902	434,543
Grand Total	223,136	282,927	438,568

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

09/19/2022 11:00 CityOffice (FAX)7857814436 P.010/021

City of Cowker City 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2021	Current Year Estimate for 2023	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		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% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	9,218	10,352	xxxxxxxxxxxxxxx
Delinquent Tax	1,144	400	900
Motor Vehicle Tax	2,114	2,143	2,243
Recreational Vehicle Tax	73	53	68
16/20M Vehicle Tax	62	60	71
Commercial Vehicle Tax	265	254	327
Watercraft Tax	61	58	59
Interest on Idle Funds			-265
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,937	13,307	3,302
Resources Available:	12,937	13,307	3,302
Expenditures:			
Appropriations	12,937	13,307	14,578
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,937	13,307	14,578
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	13,112	13,307	14,578
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,578
		Tax Required	11,276
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	11,276

CPA Summary

09/19/2022 11:00 Cityoffice (FAX)7857814436 P.011/021

City of Cawker City 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget St. Maint. & Reconst.	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	8,118	4,112	2,133
Receipts:			
Ad Valorem Tax	23,038	24,796	xxxxxxxxxxxxxxxx
Delinquent Tax	3,116	2,500	2,500
Motor Vehicle Tax	5,218	5,355	5,301
Recreational Vehicle Tax	181	131	163
16/20M Vehicle Tax	153	171	170
Commercial Vehicle Tax	656	634	543
Watercraft Tax	132	144	142
Neighborhood Revitalization Rebate			-637
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	32,514	33,731	8,264
Resources Available:	40,632	37,843	10,397
Expenditures:			
Personal Services	15,925	16,000	16,000
Contractual	4,836	5,000	6,000
Materials and Supplies	15,759	13,000	13,751
Debt Service			
Street Sweeper Lease		1,710	1,710
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	36,520	35,710	37,461
Unencumbered Cash Balance Dec 31	4,112	2,133	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	38,002	39,989	37,461
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			37,461
Tax Required			27,064
Delinquent Comp Rate:	0.0%		0
Amount of 2022 Ad Valorem Tax			27,064

Adopted Budget B	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		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% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:	0.0%		0
Amount of 2022 Ad Valorem Tax			0

CPA Summary

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City of Cawker City 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	12,902	18,698	14,848
Receipts:			
State of Kansas Gas Tax	12,468	11,860	12,040
County Transfers Gas		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,468	11,860	12,040
Resources Available:	25,370	30,558	26,888
Expenditures:			
Materials and Supplies	6,672	14,000	25,178
Debt Service			
Street Sweeper Lease		1,710	1,710
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,672	15,710	26,888
Unencumbered Cash Balance Dec 31	18,698	14,848	0
2021/2022/2023 Budget Authority Amoun	21,452	22,233	26,888

0

Adopted Budget

Special Park & Rec	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,837	1,196	1,296
Receipts:			
Alcoholic Beverage Tax	1,371	1,600	1,347
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,371	1,600	1,347
Resources Available:	4,208	2,796	2,643
Expenditures:			
Materials and Supplies	1,000	1,000	2,000
Miscellaneous	2,012	500	643
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,012	1,500	2,643
Unencumbered Cash Balance Dec 31	1,196	1,296	0
2021/2022/2023 Budget Authority Amoun	3,594	3,538	2,643

CPA Summary

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City of Cawker City 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	94,016	61,463	25,348
Receipts:			
Electric Service Charges	477,940	450,000	475,000
Sales and Service	2,965		
Utility Hookup Fees	2,038	1,200	1,200
Reimbursement	930	1,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	483,873	452,200	479,200
Resources Available:	577,889	513,663	504,548
Expenditures:			
Electric			
Personal Services	149,413	149,500	149,500
Contractual	282,796	250,000	250,000
Materials and Supplies	16,922	16,500	25,000
Capital Outlay	980	5,000	12,733
Health Insurance	24,000	25,000	25,000
Transfers Out			
Transfer to General Fund	25,000	25,000	25,000
Transfer to Cap Eq Res	5,000	5,000	5,000
Transfer to Electric Res	10,000	10,000	10,000
Debt Service			
John Deere Tractor Lease	2,315	2,315	2,315
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	516,426	488,315	504,548
Unencumbered Cash Balance Dec 31	61,463	25,348	0
2021/2022/2023 Budget Authority Amount	616,259	517,501	504,548

Adopted Budget Water Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	95,250	138,453	174,338
Receipts:			
Water Service Charges	126,195	120,000	125,000
Sales and Service	800	500	500
Other Utility Charges	780	1,000	1,000
Reimbursement	75	1,500	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	127,850	123,000	128,000
Resources Available:	223,100	261,453	302,338
Expenditures:			
Water			
Personal Services	6,906	8,800	8,800
Contractual	52,678	53,000	65,000
Material and Supplies	13,401	13,600	15,000
Capital Outlay	980	1,000	202,823
Remittances	867	900	900
Transfers Out			
Transfer to Water Res	7,500	7,500	7,500
Debt Service			
John Deere Tractor Lease	2,315	2,315	2,315
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	84,647	87,115	302,338
Unencumbered Cash Balance Dec 31	138,453	174,338	0
2021/2022/2023 Budget Authority Amount	199,200	208,736	302,338

CPA Summary

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City of Cawker City 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	28,053	48,638	59,305
Receipts:			
Utility Service Charges	64,822	64,800	65,000
Penalties	4,930		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	69,752	64,800	65,000
Resources Available:	97,805	113,438	124,305
Expenditures:			
Sewer			
Personal Services	10,932	11,000	11,000
Contractual	16,407	17,000	20,000
Materials and Supplies	3,735	5,000	10,000
Capital Outlay	1,960	5,000	67,172
Debt Service			
John Deere Tractor Lease	2,315	2,315	2,315
Revolving Loan Principal	10,322	10,593	10,871
Revolving Loan Interest	3,496	3,225	2,947
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	49,167	54,133	124,305
Unencumbered Cash Balance Dec 31	48,638	59,305	0
2021/2022/2023 Budget Authority Amoun	108,660	106,210	124,305

Adopted Budget

Trash Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	15,783	17,540	17,540
Receipts:			
Utility Service Charges	57,799	57,000	58,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	57,799	57,000	58,000
Resources Available:	73,582	74,540	75,540
Expenditures:			
Contractual	56,042	57,000	75,540
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	56,042	57,000	75,540
Unencumbered Cash Balance Dec 31	17,540	17,540	0
2021/2022/2023 Budget Authority Amoun	73,496	74,283	75,540

CPA Summary

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City of Cawker City 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Municipal Golf Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	14,754	19,179	21,839
Receipts:			
Golf Membership Dues	11,435	10,000	11,500
Green Fees	2,448	2,500	2,500
Golf Cart Shed Rent	7,524	7,500	8,000
Tournaments	2,025	3,000	3,000
Rental Income/Deposits	200	500	500
Gifts and Donations	1,600		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**25,232**	**23,500**	**25,500**
Resources Available:	**39,986**	**42,679**	**47,339**
Expenditures:			
Personal Services	4,718	4,700	5,000
Contractual	3,795	3,800	4,000
Materials and Supplies	1,619	1,600	1,600
Road Grading	135	200	500
Capital Outlay	0		25,699
Debt Service			
John Deere Tractor Lease	2,315	2,315	2,315
Lease-Purchase Principal	6,787	7,139	7,490
Lease-Purchase Interest	1,438	1,086	735
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**20,807**	**20,840**	**47,339**
Unencumbered Cash Balance Dec 31	19,179	21,839	0
2021/2022/2023 Budget Authority Amoun	35,815	33,913	47,339

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
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 (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amoun	0	0	0

CPA Summary

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City of Cawker City

NON-BUDGETED FUNDS (A)

2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant Fund		**Capital Equip Res Fund**		**Electric Res Fund**		**Water Res Fund**		**Sales Tax Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		**Total**
Cash Balance Jan 1	0	Cash Balance Jan 1	15,570	Cash Balance Jan 1	149,567	Cash Balance Jan 1	89,000	Cash Balance Jan 1	0	254,137
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	33,040	Sales & Service	12,050	Electric Overage Ch	22,871	Grants	25,000	City Sales Tax	49,249	
		Trans from Electric	5,000	Loan Proceeds	100,000	Trans from Water	7,500	Tr from Water Res	47,441	
				Trans from Electric	10,000	Trans from General	13,399			
Total Receipts	33,040	Total Receipts	17,050	Total Receipts	132,871	Total Receipts	45,899	Total Receipts	96,690	325,550 -
Resources Available:	33,040	Resources Available:	32,620	Resources Available:	282,438	Resources Available:	134,899	Resources Available:	96,690	579,687
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Water-Contractual	6,568	Contractual	225	Contractual	175	Contractual	3,800	Materials & Supplies	8,621	
		Capital Outlay	5,720	Loan Principal	22,113	Tr to Sales Tax Res	47,441			
				Overage pymt	114,482					
Total Expenditures	6,568	Total Expenditures	5,945	Total Expenditures	136,770	Total Expenditures	51,241	Total Expenditures	8,621	209,145
Cash Balance Dec 31	26,472	Cash Balance Dec 31	26,675	Cash Balance Dec 31	145,668	Cash Balance Dec 31	83,658	Cash Balance Dec 31	88,069	370,542 **
										370,542 **

**Note: These two block figures should agree.

CPA Summary

City of Cawker City

NON-BUDGETED FUNDS (B)

2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Police Reserve Fund		**Fire Dept Res Fund**		**Sales Tax Clearing**		**Penalty Clearing**				
Unencumbered Cash Balance Jan 1	15,868	Unencumbered Cash Balance Jan 1	9,840	Unencumbered Cash Balance Jan 1	982	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Total 26,690
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Grants	4,961	Sales Tax Clearing	15,033	Penalty Clearing	4,930			
		Donations	1,077							
		Sale of equipment	4,100							
Total Receipts	0	Total Receipts	10,138	Total Receipts	15,033	Total Receipts	4,930	Total Receipts	0	30,101
Resources Available:	15,868	Resources Available:	19,978	Resources Available:	16,015	Resources Available:	4,930	Resources Available:	0	56,791
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual	430	Sales Tax	14,996	Penalty Clearing	4,930			
		Materials & Supplies	9,741							
Total Expenditures	0	Total Expenditures	10,171	Total Expenditures	14,996	Total Expenditures	4,930	Total Expenditures	0	30,097
Cash Balance Dec 31	15,868	Cash Balance Dec 31	9,807	Cash Balance Dec 31	1,019	Cash Balance Dec 31	0	Cash Balance Dec 31	0	26,694 **
										26,694 **

**Note: These two block figures should agree.

CPA Summary

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NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

City of Cawker City

will meet on September 7, 2022 at 7:00 PM at Cawker City City Hall 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 Cawker City 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 Year 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	223,136	28.139	282,927	28.296	438,568	70,892	28.294
Debt Service							
Library	12,937	4.324	13,307	4.500	14,578	11,276	4.500
St. Maint. & Reconst.	36,520	10.807	35,710	10.799	37,461	27,064	10.802
Special Highway	6,672		15,710		26,888		
Special Park & Rec	3,012		1,500		2,643		
Electric Fund	516,426		488,315		504,548		
Water Fund	84,647		87,115		302,338		
Sewer Fund	49,167		54,133		124,305		
Trash Fund	56,042		57,000		75,540		
Municipal Golf Fund	20,807		20,840		47,339		
Non-Budgeted Funds-A	209,145						
Non-Budgeted Funds-B	30,097						
Totals	1,248,608	43.270	1,056,557	43.595	1,574,208	109,232	43.596
						Revenue Neutral Rate **	*39.955*
Less: Transfers	108,340		47,500		47,500		
Net Expenditure	1,140,268		1,009,057		1,526,708		
Total Tax Levied	100,100		100,104		xxxxxxxxxxxxxxxx		
Assessed Valuation	2,313,453		2,296,334		2,505,567		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	149,571	138,513	127,191
Lease Purchase Principal	79,438	65,395	141,242
Total	229,009	203,908	268,433

*Tax rates are expressed in mills

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

Denelle Mick

City Official Title: City Clerk

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Kansas Department of Revenue
Sales and Use Tax Entity Exemption Certificate

The Kansas Department of Revenue certifies this entity is exempt from paying Kansas sales and/or compensating use tax as stated below.

Kansas Exemption Number: KSM41D19K4 **Expiration Date:** 10/01/2024

The tax-exempt entity understands and agrees that if the tangible personal property and/or service are used other than as stated, or for any purpose that is not exempt from the tax, the tax exempt entity is liable for the state and local sales or use tax. The unlawful or unauthorized use of this certificate is expressly prohibited, punishable by fine and/or imprisonment. The certificate is issued for the sole use of the exempt entity as named.

City of Cawker City
804 Locust Street
P.O. Box 2
Cawker City, KS 67430

Kansas

EXEMPT ENTITY INFORMATION:

Authorization and scope:

- K.S.A. 79-3606(b) & (d) – State of Kansas, political subdivisions of the state of Kansas (Kansas cities, counties, townships, special districts), nonprofit hospitals, blood, tissue, or organ banks, and nonprofit integrated community care organizations.
- Exemption applies to all direct purchase, rental or lease of tangible personal property and services, except purchases made for any business activity specifically taxable and indirect purchases by a contractor for a real property project except as noted below.

Limitations:

- Only direct purchases are exempt through the use of this certificate.
- Except for state government, this entity qualifies for exemption on indirect purchases by a contractor through the issuance of a Project Exemption Certificate (PEC). Apply on-line at KDOR's web site: www.ksrevenue.org. The only State of Kansas agency allowed a PEC is a Kansas correctional institution. Indirect purchases by all other state agencies are subject to sales tax.
- This exemption does not apply to the purchase of any construction machinery, equipment or tools by a contractor used in constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the exempt entity.
- All purchases of goods and services used in a business that is specifically taxable by the Sales Tax Act are subject to tax. This includes operation of a utility, restaurant, and selling of goods or services at retail.

Danelle N Mick
Exempt Entity Authorized Signature (Officer, Office Manager or Administrator)

48-6021328
Federal ID Number

Danelle N. Mick
Printed Name

7/29/22
Date

RETAILER INFORMATION:

- To qualify for exemption, the certificate must have an expiration date in the future and be signed by an authorized individual.
- Payment must be made by the entity on their checking account or on a credit/debit card issued to the entity. Acceptance of cash, personal checks, or personal credit/debit cards is not allowed for a tax exempt purchase.
- The entity must have a Kansas exemption certificate. Exemption certificates issued by other states are not valid in Kansas.
- Retailers are required to maintain a copy of the purchaser's certificate in their records for at least 3 years from the date of purchase. Retailers must maintain a current certificate on file.
- Selling tax exempt goods or services that are not exempt by statute may result in the assessment of tax.
- A completed certificate may be used as a blanket exemption for future purchases when of the same type and for the same exempt purpose.

Seller's name and address

Description of goods and/or services purchased

For additional information on Kansas sales and use taxes see Publication KS-1510, *Kansas Sales Tax and Compensating Use Tax* and Publication KS-1520, *Kansas Exemption Certificates*, located at: www.ksrevenue.org Questions would be directed to Taxpayer Assistance at 785-368-8222.

PR-78KS
(08/15)

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	70,892	28.294	1,669
Debt Service			0
Library	11,276	4.500	265
St. Maint. & Reconst.	27,064	10.802	637
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	109,232	43.596	2,571

2022 July 1 Valuation: 2,505,567

Valuation Factor: 2,505.567

Neighborhood Revitalization Subj to Rebate: 58,980

Neighborhood Revitalization factor: 58.980

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

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