State of Kansas
City
2024

CERTIFICATE

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
City of Arkansas 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 2024; and
(3) the Amounts(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)
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	14,115,945	3,928,690	50.489
Debt Service	10-113	8	2,611,836	557,544	7.176
Library	12-1220	8	454,974	420,249	5.409
Special Highway 21		9	715,100		
Special Recreation 20		9	70,425		
Tourism 23		10	272,922		
Special Alcohol 26		10	111,739		
Land Bank 31		11	21,451		
Municipalities Fight Addiction 32		11	59,253		
CID Sales Tax 57		12	85,000		
Stormwater 15		12	443,070		
Water 16		13	5,937,448		
Sewer 18		13	2,976,359		
Sanitation 19		14	1,882,780		
Healthcare Sales Tax 44		14	2,500,000		
Unpledged Healthcare Sales Tax 45		15	252,800		
Non-Budgeted Funds-A		16			
Totals		xxxxxx	32,511,102	4,906,483	63.074
					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		17			77,705,705
					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 63.074

Assisted by:

Address:

Email:

Attest: Oct 23, 2023

County Clerk

Governing Body

City of Arkansas City

2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,954,128	438,875	3,955	1,410	0	0
Debt Service	531,834	59,029	532	190	0	0
Library	420,249	46,644	420	150	0	0
TOTAL	4,906,211	544,548	4,907	1,750	0	0

County Treas Motor Vehicle Estimate 544,548
County Treas Recreational Vehicle Estimate 4,907
County Treas 16/20M Vehicle Estimate 1,750
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.11099
Recreational Vehicle Factor 0.00100
16/20M Vehicle Factor 0.00036
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

City of Arkansas City 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 Fund	General Fund	400,000	500,000	400,000	KSA 12-825d
Sewer Fund	General Fund	550,000	625,000	550,000	KSA 12-825d
Sanitation Fund	General Fund	200,000	200,000	200,000	KSA 12-825d
Sewer Fund	Stormwater Fund	50,000	50,000	50,000	KSA 12-825d
Water Fund	Bond & Interest Fund	1,490,250	1,493,000	1,489,775	KSA 12-825d
Bond & Interest Fund	CIP Fund	4,455,000	-	-	KSA 12-1,118
	Totals	7,145,250	2,868,000	2,689,775	
	Adjustments				
	Adjusted Totals	7,145,250	2,868,000	2,689,775	

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

City of Arkansas City

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:											
GO 2020	10/13/2020	8/1/2036	1.5 - 3.0	21,840,000	18,610,000	2/1, 8/1	2/1, 8/1	422,625	1,650,000	372,825	1,695,000
GO 2022 Strother Field	5/3/2022	9/1/2037	3.59	4,470,000	4,470,000	3/1, 9/1	9/1	213,072	180,000	154,011	240,000
Total G.O. Bonds					**23,080,000**			**635,697**	**1,830,000**	**526,836**	**1,935,000**
Revenue Bonds:											
2019 PBC Bond	7/23/2019	9/1/2044	3.0 - 5.0	17,630,000	16,415,000	3/1, 9/1	9/1	608,563	460,000	585,563	480,000
Total Revenue Bonds					**16,415,000**			**608,563**	**460,000**	**585,563**	**480,000**
Other:											
KDHE Loan - Sewer	12/9/2021	3/1/2043	1.31	9,500,000	9,500,000	3/1, 9/1	3/1, 9/1	11,875	208,517	22,966	421,140
Total Other					**9,500,000**			**11,875**	**208,517**	**22,966**	**421,140**
Total Indebtedness					**48,995,000**			**1,256,135**	**2,498,517**	**1,135,365**	**2,836,140**

City of Arkansas City

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 As Beginning of 2023	Payments Due 2023	Payments Due 2024
2019 Fire Truck (Tanker)	2/1/2019	120	3.55	620,500	391,646	73,108	73,108
2021 Ravo Street Sweeper	3/16/2022	36	1.87	127,500	127,500	44,099	44,099
				Totals	**519,146**	**117,207**	**117,207**

***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 Arkansas City
Cowley 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 2023	Proposed Year 2024
Ad Valorem	$410,541	$420,249
Delinquent Tax	$12,000	$12,000
Motor Vehicle Tax	$48,690	$46,644
Recreational Vehicle Tax	$445	$420
16/20M Vehicle Tax	$866	$150
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$472,542	$479,463
Difference in Total Taxes:	$6,921	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$70,046,068	$77,788,608
Did Assessed Valuation Decrease?	No	
Levy Rate	6	5.402
Difference in Levy Rate:	(0.598)	
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 see the below narrative for assistance from the State Library.

City of Arkansas City 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	1,754,667	2,339,898	2,377,899
Receipts:			
Ad Valorem Tax	3,186,634	3,862,788	xxxxxxxxxxxxxxxxx
Delinquent Tax	126,723	115,000	115,000
Motor Vehicle Tax	460,961	448,423	438,875
Recreational Vehicle Tax	4,110	4,102	3,955
16/20M Vehicle Tax	9,446	7,983	1,410
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Special Assessments	44,449	45,000	30,000
Local Alcoholic Liquor	13,412	13,500	15,145
Compensating Use Tax	467,958	500,000	420,000
Local Sales Tax	1,918,336	1,950,000	1,825,000
Franchise Tax	1,443,118	1,354,000	1,238,500
Licenses & Permits	189,123	136,815	111,600
Federal Grants	83,113	0	0
State Grants	22,670	75,871	25,075
Cemetery Permits/Deeds	19,465	16,500	18,500
Rural Fire Contracts	438,643	425,000	400,000
County Ambulance Fees	195,130	195,000	195,000
Other Ambulance Fees	561,165	550,000	550,000
Fines, Forfeitures, Penalties	357,500	345,275	315,000
Interest	20,005	50,000	26,000
Sale of Assets	56,482	91,675	114,400
Rental Income	54,983	37,500	33,500
Donations	20,832	11,820	5,000
Reimbursed Expense	190,133	185,756	85,000
Transfers:			
Transfer from Water	400,000	500,000	400,000
Transfer from Sewer	550,000	625,000	550,000
Transfer from Sanitation	200,000	200,000	200,000
Lease Proceeds	396,302	0	880,400
Neighborhood Revitalization Rebate	-82,765	-110,000	-110,000
Miscellaneous	34,137	61,210	10,700
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,382,065**	**11,698,218**	**7,898,060**
Resources Available:	**13,136,732**	**14,038,116**	**10,275,959**

City of Arkansas City

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	13,136,732	14,038,116	10,275,959
Expenditures:			
General & Administrative	1,546,580	1,498,444	1,482,866
Court & Legal	238,376	290,384	243,202
Fire/EMS Department	3,155,310	3,521,917	4,918,422
Police Department	3,307,076	3,533,717	3,849,195
Neighborhood Services	392,199	408,522	455,226
Parks & Facilities	1,042,848	1,141,699	1,343,234
Streets	811,446	894,952	994,512
Northwest Community Center	67,931	78,045	87,965
Senior Center	235,068	292,537	291,323
Subtotal detail (Should agree with detail)	10,796,834	11,660,217	13,665,945
Emergency Reserve	0	0	450,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,796,834**	**11,660,217**	**14,115,945**
Unencumbered Cash Balance Dec 31	2,339,898	2,377,899	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	11,711,410	13,389,936	14,115,945
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,115,945
		Tax Required	3,839,986
	Delinquent Comp Rate:	2.3%	88,704
		Amount of 2023 Ad Valorem Tax	3,928,690

City of Arkansas City 2024

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General & Administrative			
Salaries	846,936	982,319	997,531
Contractual	387,479	407,975	380,035
Commodities	36,524	45,150	45,300
Capital Outlay	275,641	63,000	60,000
Total	**1,546,580**	**1,498,444**	**1,482,866**
Court & Legal			
Salaries	75,696	116,699	74,627
Contractual	154,758	161,550	160,025
Commodities	3,724	3,000	1,550
Capital Outlay	4,198	9,135	7,000
Total	**238,376**	**290,384**	**243,202**
Fire/EMS Department			
Salaries	2,543,392	2,606,454	2,907,549
Contractual	153,577	184,500	161,600
Commodities	196,252	388,900	280,050
Capital Outlay	100,684	202,500	1,427,820
Debt Service	140,017	106,563	106,563
Fleet Management Lease	21,388	33,000	34,840
Total	**3,155,310**	**3,521,917**	**4,918,422**
Police Department			
Salaries	2,727,036	3,059,617	3,363,191
Contractual	124,094	142,300	143,500
Commodities	153,277	153,300	124,000
Capital Outlay	292,893	133,500	150,000
Fleet Management Lease	9,776	45,000	68,504
Total	**3,307,076**	**3,533,717**	**3,849,195**
Neighborhood Services			
Salaries	285,252	282,272	317,186
Contractual	24,350	37,500	37,960
Commodities	41,435	42,630	64,830
Capital Outlay	35,458	37,120	12,000
Fleet Management Lease	5,704	9,000	23,250
Total	**392,199**	**408,522**	**455,226**
Parks & Facilities			
Salaries	636,911	659,499	737,358
Contractual	139,191	201,400	207,600
Commodities	162,188	190,800	224,300
Capital Outlay	87,400	64,000	67,500
Fleet Management Lease	17,158	26,000	106,476
Total	**1,042,848**	**1,141,699**	**1,343,234**
Streets			
Salaries	486,347	515,552	577,645
Contractual	247,531	294,300	313,800
Commodities	76,844	73,550	76,550
Capital Outlay	724	3,500	18,500
Fleet Management Lease	0	8,050	8,017
Total	**811,446**	**894,952**	**994,512**
Northwest Community Center			
Salaries	51,193	55,445	58,465
Contractual	9,709	15,600	20,300
Commodities	7,029	6,500	8,200
Capital Outlay	0	500	1,000
Total	**67,931**	**78,045**	**87,965**
Senior Center			
Salaries	188,039	233,937	230,223
Contractual	31,016	37,500	43,000
Commodities	16,013	20,100	17,100
Capital Outlay	0	1,000	1,000
Total	**235,068**	**292,537**	**291,323**
Page 1 - Total	**10,796,834**	**11,660,217**	**13,665,945**

City of Arkansas City 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	113,108	108,384	123,343
Receipts:			
Ad Valorem Tax	518,733	519,549	xxxxxxxxxxxxxxxx
Delinquent Tax	21,091	20,000	20,000
Motor Vehicle Tax	43,179	73,164	59,029
Recreational Vehicle Tax	385	669	532
16/20M Vehicle Tax	1,085	1,302	190
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Transfer from Water	1,490,250	1,493,000	1,489,775
Bond Proceeds	4,470,000	0	0
Paid Direct to City - Strother Field	0	393,073	394,011
Neighborhood Revitalization Rebate	(13,522)	-20,000	-20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,531,201**	**2,480,757**	**1,943,537**
Resources Available:	**6,644,309**	**2,589,141**	**2,066,880**
Expenditures:			
Debt Service Principal	1,595,000	1,830,000	1,935,000
Debt Service Interest	470,925	635,698	526,836
Cost of Issuance	15,000	0	0
Transfer to CIP	4,455,000	0	0
Emergency Reserve	0	0	150,000
Cash Basis Reserve (2024 column)	0	0	0
Miscellaneous	0	100	0
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**6,535,925**	**2,465,798**	**2,611,836**
Unencumbered Cash Balance Dec 31	108,384	123,343	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	6,621,025	2,615,798	2,611,836
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,611,836
		Tax Required	544,956
	Delinquent Comp Rate:	2.3%	12,588
		Amount of 2023 Ad Valorem Tax	557,544

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	345,940	410,541	xxxxxxxxxxxxxxxx
Delinquent Tax	13,856	12,000	12,000
Motor Vehicle Tax	47,251	48,690	46,644
Recreational Vehicle Tax	421	445	420
16/20M Vehicle Tax	987	866	150
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Neighborhood Revitalization Rebate	(8,990)	-15,000	-15,000
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**399,465**	**457,542**	**44,214**
Resources Available:	**399,465**	**457,542**	**44,214**
Expenditures:			
Appropriations to Library Board	399,465	457,542	454,974
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**399,465**	**457,542**	**454,974**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	461,700	457,400	454,974
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	454,974
		Tax Required	410,760
	Delinquent Comp Rate:	2.3%	9,489
		Amount of 2023 Ad Valorem Tax	420,249

City of Arkansas City 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway 21**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	777,885	497,704	513,621
Receipts:			
State of Kansas Gas Tax	318,357	318,100	315,740
County Transfers Gas	50,331	48,000	47,640
Grants	362,145	674,000	300,000
Lease Proceeds	127,500	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**858,333**	**1,040,100**	**663,380**
Resources Available:	**1,636,218**	**1,537,804**	**1,177,001**
Expenditures:			
Contractual Services	725,242	25,000	235,000
Commodities	156,561	204,000	428,000
Capital Outlay	256,711	743,083	0
Debt Service	0	52,100	52,100
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,138,514**	**1,024,183**	**715,100**
Unencumbered Cash Balance Dec 31	497,704	513,621	461,901
2022/2023/2024 Budget Authority Amount	1,991,000	1,289,108	715,100

Adopted Budget

Special Recreation 20	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	35,913	41,152	55,280
Receipts:			
Local Liquor Enforcement Tax	13,412	14,128	15,145
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,412**	**14,128**	**15,145**
Resources Available:	**49,325**	**55,280**	**70,425**
Expenditures:			
Commodities	8,173	0	3,500
Capital Outlay	0	0	66,925
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,173**	**0**	**70,425**
Unencumbered Cash Balance Dec 31	41,152	55,280	0
2022/2023/2024 Budget Authority Amount	42,214	57,041	70,425

City of Arkansas City 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism 23**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	36,408	58,922	102,922
Receipts:			
Transient Guest Tax	138,115	150,000	160,000
Contributions/Donations	9,989	10,001	10,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**148,104**	**160,001**	**170,000**
Resources Available:	**184,512**	**218,923**	**272,922**
Expenditures:			
Contractual Services	125,590	116,001	100,000
Commodities	0	0	172,922
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**125,590**	**116,001**	**272,922**
Unencumbered Cash Balance Dec 31	58,922	102,922	0
2022/2023/2024 Budget Authority Amoun	154,135	200,398	272,922

Adopted Budget

Special Alcohol 26	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	94,225	81,141	96,594
Receipts:			
Local Liquor Enforcement Tax	13,413	14,128	15,145
Donations	1,350	2,325	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,763**	**16,453**	**15,145**
Resources Available:	**108,988**	**97,594**	**111,739**
Expenditures:			
Contractual Services	7,800	1,000	8,000
Commodities	20,047	0	103,739
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,847**	**1,000**	**111,739**
Unencumbered Cash Balance Dec 31	81,141	96,594	0
2022/2023/2024 Budget Authority Amoun	111,282	103,678	111,739

City of Arkansas City 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Land Bank 31**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,786	16,951	16,451
Receipts:			
Sale of Property	9,240	0	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,240**	**0**	**5,000**
Resources Available:	**18,026**	**16,951**	**21,451**
Expenditures:			
Contractual Services	1,075	0	0
Capital Outlay	0	500	21,451
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,075**	**500**	**21,451**
Unencumbered Cash Balance Dec 31	16,951	16,451	0
2022/2023/2024 Budget Authority Amount	4,486	11,211	21,451

Adopted Budget

Municipalities Fight Addiction 32	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	2,853	29,253
Receipts:			
Settlement Funds	2,853	26,900	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,853**	**26,900**	**30,000**
Resources Available:	**2,853**	**29,753**	**59,253**
Expenditures:			
Appropriations	0	500	59,253
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**500**	**59,253**
Unencumbered Cash Balance Dec 31	2,853	29,253	0
2022/2023/2024 Budget Authority Amount	5,000	0	59,253

See Tab C

City of Arkansas City 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **CID Sales Tax 57**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Sales Tax	71,079	70,000	85,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**71,079**	**70,000**	**85,000**
Resources Available:	**71,079**	**70,000**	**85,000**
Expenditures:			
Contractual Services	71,079	70,000	85,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**71,079**	**70,000**	**85,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amoun	71,000	70,000	85,000

See Tab A

Adopted Budget

Stormwater 15	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	374,859	433,435	424,495
Receipts:			
Charges for Service	188,846	188,000	188,000
Penalties	1,997	1,800	1,800
Transfer from Sewer Fund	50,000	50,000	50,000
Interest on Idle Funds	5,360	5,500	5,000
Miscellaneous	11	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**246,214**	**245,300**	**244,800**
Resources Available:	**621,073**	**678,735**	**669,295**
Expenditures:			
Personnel Services	142,611	177,040	201,870
Contractual Services	700	7,000	12,000
Commodities	4,427	15,200	19,200
Capital Outlay	39,900	0	15,000
Captial Improvements	0	55,000	195,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**187,638**	**254,240**	**443,070**
Unencumbered Cash Balance Dec 31	433,435	424,495	226,225
2022/2023/2024 Budget Authority Amoun	342,577	346,287	443,070

City of Arkansas City 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water 16**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,010,973	3,260,906	2,959,941
Receipts:			
Water Receipts	4,800,300	4,900,000	4,900,000
Connection Fees	68,506	66,000	66,000
Penalties	37,108	35,000	25,000
Reimbursed Expense	6,018	0	0
Sale of Assets	11,760	9,830	55,000
Interest on Idle Funds	21,699	32,000	30,000
Miscellaneous	38,128	36,155	30,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,983,519**	**5,078,985**	**5,106,000**
Resources Available:	**7,994,492**	**8,339,891**	**8,065,941**
Expenditures:			
Personnel Services	801,177	898,750	1,119,023
Contractual Services	1,132,884	1,041,500	967,000
Commodities	855,662	756,350	897,700
Capital Outlay	66,780	617,750	904,250
Operating Transfers:			
Transfer to General Fund	400,000	500,000	400,000
Transfer to Debt Service Fund	1,490,250	1,493,000	1,489,775
Fleet Management Lease	33,603	45,600	132,700
Prior Year Cancelled Encumbrance	-46,770	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	27,000	27,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,733,586**	**5,379,950**	**5,937,448**
Unencumbered Cash Balance Dec 31	3,260,906	2,959,941	2,128,493
2022/2023/2024 Budget Authority Amount	4,921,530	5,626,946	5,937,448

Adopted Budget

Sewer 18	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,398,382	2,250,008	4,932,560
Receipts:			
Wastewater Receipts	2,336,121	2,500,000	2,600,000
Penalties	21,531	22,000	20,000
Reimbursed Expense	495	0	0
Loan Proceeds	4,584,367	5,915,633	0
Federal Grants	890,398	0	0
Interest on Idle Funds	25,388	45,000	30,000
Miscellaneous	40,142	2,000	14,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,898,442**	**8,484,633**	**2,664,000**
Resources Available:	**11,296,824**	**10,734,641**	**7,596,560**
Expenditures:			
Personnel Services	559,408	597,082	733,373
Contractual Services	226,754	255,010	324,150
Commodities	232,460	206,150	258,850
Capital Outlay	32,289	57,000	37,300
Operating Transfers:			
Transfer to General Fund	550,000	625,000	550,000
Transfer to Stormwater Fund	50,000	50,000	50,000
Fleet Management Lease	0	3,500	31,200
Capital Improvements	7,388,848	3,710,000	450,000
Debt Service	7,057	298,339	541,486
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,046,816**	**5,802,081**	**2,976,359**
Unencumbered Cash Balance Dec 31	2,250,008	4,932,560	4,620,201
2022/2023/2024 Budget Authority Amount	15,112,810	4,659,731	2,976,359

See Tab C

City of Arkansas City 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation 19**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,439,710	1,379,049	1,119,726
Receipts:			
Sanitation Fees	1,471,660	1,500,000	1,750,000
Service Fees	49,276	10,000	10,000
Penalties	14,598	13,000	13,500
Sale of Assets	696	0	0
Interest on Idle Funds	8,347	15,000	15,000
Miscellaneous	574	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,545,151**	**1,538,000**	**1,788,500**
Resources Available:	**2,984,861**	**2,917,049**	**2,908,226**
Expenditures:			
Personnel Services	698,394	751,801	844,980
Contractual Services	408,563	420,800	506,550
Commodities	178,927	179,550	203,050
Capital Outlay	119,928	245,172	128,200
Operating Transfers:			
Transfer to General Fund	200,000	200,000	200,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,605,812**	**1,797,323**	**1,882,780**
Unencumbered Cash Balance Dec 31	1,379,049	1,119,726	1,025,446
2022/2023/2024 Budget Authority Amount	1,820,877	1,933,112	1,882,780

Adopted Budget

Healthcare Sales Tax 44	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Healthcare Sales Tax (95%)	1,822,419	1,900,000	2,000,000
Compensating Use Tax	280,775	430,000	500,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,103,194**	**2,330,000**	**2,500,000**
Resources Available:	**2,103,194**	**2,330,000**	**2,500,000**
Expenditures:			
Principal	440,000	0	0
Interest	626,163	0	0
Appropriations to Trustee	1,037,031	2,330,000	2,500,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,103,194**	**2,330,000**	**2,500,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	2,139,000	2,120,000	2,500,000

See Tab C

City of Arkansas City 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Unpledged Healthcare Sales Tax 45**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	211,885	0	132,400
Receipts:			
Healthcare Sales Tax (5%)	95,917	100,000	120,000
Compensating Use Tax	187,183	108,000	0
Interest on Idle Funds	508	400	400
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**283,608**	**208,400**	**120,400**
Resources Available:	**495,493**	**208,400**	**252,800**
Expenditures:			
Appropriations to Hospital	489,493	70,000	246,800
Contractual	6,000	6,000	6,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**495,493**	**76,000**	**252,800**
Unencumbered Cash Balance Dec 31	0	132,400	0
2022/2023/2024 Budget Authority Amoun	538,085	441,285	252,800

City of Arkansas City

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:		
Equipment Reserve 54		**Capital Improvement 68**		**Special Law Enf Trust Fund 29**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	200,946	Cash Balance Jan 1	1,779,553	Cash Balance Jan 1	3,540	Cash Balance Jan 1		Cash Balance Jan 1		1,984,039
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Interest	17,838							
		Transfers:								
		From B&I Fund	4,455,000							
Total Receipts	0	Total Receipts	4,472,838	Total Receipts	0	Total Receipts	0	Total Receipts	0	4,472,838
Resources Available:	200,946	Resources Available:	6,252,391	Resources Available:	3,540	Resources Available:	0	Resources Available:	0	6,456,877
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	16,200	Contractual	3,123,709							
		Capital Outlay	305,557							
Total Expenditures	16,200	Total Expenditures	3,429,266	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	3,445,466
Cash Balance Dec 31	184,746	Cash Balance Dec 31	2,823,125	Cash Balance Dec 31	3,540	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**3,011,411** **
										3,011,411 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Arkansas City

will meet on September 5, 2023 at 5:30 at City Hall Commission Chambers for the purpose of hearing and answering objections of taxpayers relating to the revenue neutral rate and proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at 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 Year 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	10,796,834	55.093	11,660,217	56.451	14,115,945	3,928,690	50.505
Debt Service	6,535,925	8.989	2,465,798	7.593	2,611,836	557,544	7.167
Library	399,465	5.983	457,542	6.000	454,974	420,249	5.402
Special Highway 21	1,138,514		1,024,183		715,100		
Special Recreation 20	8,173		0		70,425		
Tourism 23	125,590		116,001		272,922		
Special Alcohol 26	27,847		1,000		111,739		
Land Bank 31	1,075		500		21,451		
Municipalities Fight Addiction 32	0		500		59,253		
CID Sales Tax 57	71,079		70,000		85,000		
Stormwater 15	187,638		254,240		443,070		
Water 16	4,733,586		5,379,950		5,937,448		
Sewer 18	9,046,816		5,802,081		2,976,359		
Sanitation 19	1,605,812		1,797,323		1,882,780		
Healthcare Sales Tax 44	2,103,194		2,330,000		2,500,000		
Unpledged Healthcare Sales Tax 45	495,493		76,000		252,800		
Non-Budgeted Funds-A	3,445,466						
Totals	40,722,507	70.065	31,435,335	70.044	32,511,102	4,906,483	63.074
						*Revenue Neutral Rate***	*63.074*
Less: Transfers	7,145,250		2,868,000		2,689,775		
Net Expenditure	33,577,257		28,567,335		29,821,327		
Total Tax Levied	4,275,456		4,906,211		xxxxxxxxxxxxxxx		
Assessed Valuation	61,022,340		70,046,068		77,788,608		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	21,840,000	20,205,000	23,080,000
Revenue Bonds	17,280,000	16,855,000	16,415,000
Other	0	9,500,000	9,500,000
Lease Purchase Principal	665,170	546,796	519,146
Total	39,785,170	47,106,796	49,514,146

*Tax rates are expressed in mills

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

Jennifer C. Waggoner

City Official Title: Finance Director/Treasurer

Roll Call Vote

A Roll Call Vote of the Governing Body of the City of Arkansas City, Kansas, To Levy a Property Tax Exceeding the Revenue Neutral Rate.

Hearing to Exceed Revenue Neutral Rate held on September 5, 2023.

Resolution No. 2023-09-_____

Governing Body Member	Yes	No	No Vote
Commissioner Kanyon Gingher		x	
Commissioner Charles Jennings		x	
Commissioner Scott Rogers		x	
Commissioner Jay Warren	x		
Mayor Diana Spellman		x	
Total	1	4	

Certified:

IN WITNESS of my hand and official seal on September 5, 2023.

(Seal) CITY OF ARKANSAS CITY SEAL KANSAS

Tiffany Parsons, City Clerk

(First published in the Cowley CourierTraveler Saturday, 08 05, 2023.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
City of Arkansas City
will meet on September 5, 2023 at 5:30 at City Hall Commission Chambers for the purpose of hearing and answering objections of taxpayers relating to the revenue neutral rate and proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at 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 Year 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	10,796,834	55.093	11,660,317	56.451	14,445,025	4,268,371	54.833
Debt Service	6,535,925	8.989	2,465,798	7.593	2,611,836	557,544	7.167
Library	399,465	5.083	457,843	6.000	500,400	466,724	6.000
Special Highway 21	1,138,514		1,024,183		715,100		
Special Recreation 20	8,173		0		70,425		
Tourism 23	125,590		116,001		272,922		
Special Alcohol 26	27,847		1,000		111,739		
Land Bank 31	1,075		500		21,451		
Municipalities Fight Addiction 32	0		300		39,253		
CID Sales Tax 37	71,079		70,000		85,000		
Stormwater 15	187,638		254,240		443,070		
Water 16	4,733,586		5,379,950		5,937,448		
Sewer 18	9,046,816		5,802,081		2,976,359		
Sanitation 19	1,605,812		1,797,323		1,882,780		
Healthcare Sales Tax 44	2,103,194		2,230,000		2,300,000		
Unpledged Healthcare Sales Tax 45	495,193		70,000		252,800		
Non-Budgeted Funds-A	3,145,166						
Totals	40,722,307	70.065	31,435,335	70.044	32,885,608	5,289,639	68.000
						Revenue Neutral Rate**	63.074
Less: Transfers	7,145,250		2,868,000		2,689,775		
Net Expenditure	33,577,257		28,567,335		30,195,833		
Total Tax Levied	4,275,456		4,906,211		xxxxxxxxxxxxxxx		
Assessed Valuation	61,023,340		70,046,068		77,788,608		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	21,840,000		20,205,000		23,080,000		
Revenue Bonds	17,280,000		16,855,000		16,415,000		
Other	0		9,500,000		9,500,000		
Lease Purchase Principal	665,170		546,796		519,146		
Total	39,785,170		47,106,796		49,514,146		

*Tax rates are expressed in mills

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

Jennifer G. Waggoner
City Official Title: Finance Director/Treasurer

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
5 Aug 2023

Notice ID: ukcrG9zDevTXKjhtB6WO
Notice Name: Notice of RNR & Budget Hearing 2024 Budget

PUBLICATION FEE: $222.75

David L. Seaton
Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

5th day of August, A.D. 2023.

Kathryn M Harbert
Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 7/12/2025