State of Kansas
City 2023

CERTIFICATE

To the Clerk of MARSHALL COUNTY, State of Kansas
We, the undersigned, officers of
CITY OF BLUE RAPIDS
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	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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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	1,469,597	443,048	93.175
Debt Service	10-113	8	172,661	43,007	9.045
Library	12-1220	9	34,320	31,102	6.541
Special Highway		10	38,894		
Water/Sewer/Refuse		10	456,061		
Capital Improvement		11	15,016		
Library Improvement		11	5,815		
Utility System Reserve		12	43,894		
Special Law Enforcement Trust		12	1,200		
Johnston Restricted		13	47,435		
Pool Improvement		13			
Municipal Court Fund		14			
Pool Grant Fund		14			
Totals		xxxxxx	2,284,893	517,157	108.761
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			
RNR Hearing Notice					4,755,077
Neighborhood Revitalization		16			Nov 1, 2022 Total Assessed Valuation

RNR OK

Revenue Neutral Rate: 99.910

Assisted by:
Sink, Gordon & Associates LLP

Address:
128 East Commercial Street
Waterville, KS 66548
Email:
cparker@sinkgordon.com.

Attest: _____ 2022

County Clerk

Governing Body

CPA Summary

CITY OF BLUE RAPIDS 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	422,067	50,382	1,618	179	1,117	223
Debt Service	24,808	2,961	95	10	66	13
Library	28,561	3,409	110	12	76	15
TOTAL	475,436	56,752	1,823	201	1,259	251

County Treas Motor Vehicle Estimate	56,752				
County Treas Recreational Vehicle Estimate		1,823			
County Treas 16/20M Vehicle Estimate			201		
County Treas Commercial Vehicle Tax Estimate				1,259	
County Treas Watercraft Tax Estimate					251

Motor Vehicle Factor	0.11937				
Recreational Vehicle Factor		0.00383			
16/20M Vehicle Factor			0.00042		
Commercial Vehicle Factor				0.00265	
Watercraft Factor					0.00053

CITY OF BLUE RAPIDS 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
Johnston Restricted	General	-	250	967	Gift
Library Improvement	General	11,624	5,815	5,815	Gift
Water/Sewer/Refuse	General	185,000	185,000	185,000	12-825d
Municipal Court	General	36,032	-	-	Residual Equity
Pool Improvement	Bond & Interest	15,289	-	-	Residual Equity
General	Bond & Interest	11,624	5,815	5,815	Gift
General	Bond & Interest	50,000	48,170	62,815	Ordinance 2386
General	Municipal Court	25	-	-	12-6a16
General	Capital Improvement	-	-	10,000	12-1,118
General	Swimming Pool Grant	100,000	-	-	12-6a16
Water/Sewer/Refuse	Utility Reserve	5,000	-	10,000	12,825d
Swimming Pool Grant	Pool Improvement	792,562	-	-	12-6a16
	Totals	1,207,156	245,050	280,412	
	Adjustments				
	Adjusted Totals	1,207,156	245,050	280,412	

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

CITY OF BLUE RAPIDS

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:											
Storm Sewer Series 2011	1/25/2011	9/1/2031	4.25	196,000	121,000	3/1, 9/1	9/1	5,143	10,000	4,718	10,000
Library Series A 2015	7/28/2015	7/28/2045	3.50	40,000	34,925	7/28	7/28	1,222	952	1,189	986
Library Series B 2015	7/28/2015	7/28/2045	3.63	65,850	57,639	7/28	7/28	2,089	1,547	2,033	1,603
Firestation Series 2017	6/8/2017	6/1/2027	1.50	185,000	115,000	6/1	12/1	1,590	18,000	1,312	19,000
Pool Series 2020	8/6/2020	2/1/2041	1.00-3.00	1,030,000	1,030,000	8/1	2/1	23,170	25,000	22,815	40,000
Total G.O. Bonds					**1,358,564**			**33,214**	**55,499**	**32,067**	**71,589**
Revenue Bonds:											
N/A											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Water Tank Loan	1/31/2011	8/1/2031	3.79	211,585	125,423	2/1, 8/1	2/1, 8/1	4,655	10,531	4,252	10,934
Total Other					**125,423**			**4,655**	**10,531**	**4,252**	**10,934**
Total Indebtedness					**1,483,987**			**37,869**	**66,030**	**36,319**	**82,523**

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
2017 Dodge Ram	6/2/2017	60	1.20	59,051	5,598	5,665	0
Grocery Store	11/7/2019	192	4.50	60,000	56,643	5,509	5,509
2021 Case Skid Steer	12/31/2021	60	0.00	58,812	58,812	0	11,763
				Totals	**121,053**	**11,174**	**17,272**

***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 BLUE RAPIDS
MARSHALL 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 vear.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem	$28,561	$31,102
Delinquent Tax	$0	$0
Motor Vehicle Tax	$2,617	$3,409
Recreational Vehicle Tax	$97	$110
16/20M Vehicle Tax	$16	$12
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$31,291	$34,633
Difference in Total Taxes:	$3,342	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$4,368,064	$4,757,731
Did Assessed Valuation Decrease?	No	
Levy Rate	6.537	6.537
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.

CITY OF BLUE RAPIDS

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	1,701,573	1,537,531	1,035,874
Expenditures:			
ADMINISTRATION	348,132	166,000	198,763
PUBLIC WORKS	203,513	267,000	301,000
PARKS & RECREATION	82,824	105,000	129,000
POLICE	169,880	151,165	171,700
JUDICIAL	0	33,000	37,200
EMPLOYEE BENEFITS	170,410	183,100	189,800
OTHER EXPENDITURES	242,840	161,994	136,139
Subtotal detail (Should agree with detail)	1,217,599	1,067,259	1,163,602
Cash Forward (2023 column)			305,995
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,217,599**	**1,067,259**	**1,469,597**
Unencumbered Cash Balance Dec 31	483,974	470,272	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	1,202,161	1,395,218	1,469,597
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	1,469,597
		Tax Required	433,723
	Delinquent Comp Rate:	2.2%	9,325
		Amount of 2022 Ad Valorem Tax	443,048

CPA Summary: City of Blue Rapids received an adjustment for qualifying budget credits in the amount of $15,438 due to grant income received in 2021 and expended in 2021. There is no violation for exceeding the budget in 2021.

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	361,811	483,974	470,272
Receipts:			
Ad Valorem Tax	404,866	422,067	xxxxxxxxxxxxxxxxx
Delinquent Tax	10,699	0	0
Motor Vehicle Tax	51,579	46,009	50,382
Recreational Vehicle Tax	1,681	1,714	1,618
16/20M Vehicle Tax	282	283	179
Commercial Vehicle Tax	1,123	561	1,117
Watercraft Tax	0	556	223
Gross Earning (Intangible) Tax	3,826	3,499	3,322
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	0	0	0
Special Assessments	560	0	0
Compensating Use Tax	0	0	0
Local Sales Tax	326,604	310,000	240,000
Franchise Tax	34,158	32,000	32,000
Zoning Permit Fees	600	300	300
Retail Malt Beverage License	525	400	400
Business License/permits	180	150	150
Dog/Cat Licenses	2,670	2,200	2,200
Municipal Court Fines	0	25,000	25,000
Cemetery Open/Close	500	1,500	1,500
Cemetery Lots sold	600	0	0
Community Center Rentals	1,645	1,500	1,500
Dump Fees	0	0	0
Special Purpose vehicle registration	1,960	1,200	1,200
Grant Income	230,441	0	0
Donations	0	0	0
Loan Proceeds	0	0	0
Grocery Store payment income	10,384	5,509	5,509
Transfer from Johnston Restricted	0	250	967
Transfer from Library Improvement	11,624	5,815	5,815
Transfer from Water/Sewer/Refuse	185,000	185,000	185,000
Transfer from Municipal Court Fund	36,032	0	0
Interest on Idle Funds	3,727	3,000	3,500
In Lieu of Taxes (IRB)	0	0	0
Neighborhood Revitalization Rebate	-1,095	-956	-2,280
Miscellaneous	19,591	6,000	6,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,339,762**	**1,053,557**	**565,602**
Resources Available:	**1,701,573**	**1,537,531**	**1,035,874**

'Y OF BLUE RAPIDS 2023

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
ADMINISTRATION			
Salaries	55,948	73,000	81,000
Contractual	174,253	19,000	21,000
Commodities	55,025	41,000	45,000
Capital Outlay	41,499	0	0
Council Expenditures	10,890	10,000	8,000
Lease Purchase - 2021 Skid Steer	0	0	11,763
Code Enforcement	4,015	15,000	20,000
Utilities	6,502	8,000	12,000
Total	**348,132**	**166,000**	**198,763**
PUBLIC WORKS			
Salaries	111,686	133,000	148,000
Contractual	172	0	0
Commodities	71,028	35,000	35,000
Streets	0	70,000	77,000
Utilities	18,533	25,000	35,000
Utilities - Fire	2,094	4,000	6,000
Capital Outlay	0	0	0
Total	**203,513**	**267,000**	**301,000**
PARKS & RECREATION			
Salaries	36,081	53,000	65,000
Contractual	0	0	18,000
Commodities	28,932	30,000	21,000
Capital Outlay	0	0	0
Utilities	17,811	22,000	25,000
Total	**82,824**	**105,000**	**129,000**
LICE			
laries	123,426	120,000	132,000
Contractual	0	0	0
Commodities	35,042	25,000	28,000
Lease Purchase - 2017 Dodge Ram	11,074	5,665	0
Utilities	338	500	700
Capital Outlay	0	0	11,000
Total	**169,880**	**151,165**	**171,700**
JUDICIAL			
Salaries	0	12,000	13,200
Contractual	0	1,000	2,000
Commodities	0	20,000	22,000
Capital Outlay	0	0	0
Total	**0**	**33,000**	**37,200**
EMPLOYEE BENEFITS			
Workers Compensation Insurance	6,649	9,000	9,500
Health Insurance - City Share	124,126	130,000	130,000
Unemployment Insurance - City Share	0	400	500
Retirement - City Share	14,410	15,000	17,000
Life Insuarnce	651	700	800
Payroll Taxes	24,574	28,000	32,000
Total	**170,410**	**183,100**	**189,800**
OTHER EXPENDITURES			
Lease Payment - Grocery Store	5,509	5,509	5,509
Property Insurance	0	25,000	27,000
Appropriations - USD 498	75,682	77,500	25,000
Transfer to Capital Improvement	0	0	10,000
Transfer to Bond & Interest Fund-Lib	11,624	5,815	5,815
Transfer to Bond & Interest Fund-Poo	50,000	48,170	62,815
Transfer to Swimming Pool Grant Fu	100,000	0	0
Transfer to Municipal Court Fund	25	0	0
tal	**242,840**	**161,994**	**136,139**
Page 1 - Total	**1,217,599**	**1,067,259**	**1,163,602**

CITY OF BLUE RAPIDS 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	23,302	66,000	59,005
Receipts:			
Ad Valorem Tax	24,614	24,808	xxxxxxxxxxxxxxxx
Delinquent Tax	729	0	0
Motor Vehicle Tax	4,490	2,797	2,961
Recreational Vehicle Tax	137	104	95
16/20M Vehicle Tax	19	17	10
Commercial Vehicle Tax	75	34	66
Watercraft Tax		34	13
Transfer from General Fund - Library Bond	11,624	5,815	5,815
Transfer from General Fund - Pool Bond	50,000	48,170	62,815
Transfer from Pool Improvement-Residual	15,289	0	0
Neighborhood Revitalization Rebate	(67)	-56	-221
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**106,910**	**81,723**	**71,554**
Resources Available:	**130,212**	**147,723**	**130,559**
Expenditures:			
Bond Principal Payment (Series 2011 Bonds)	10,000	10,000	10,000
Interest Payment (Series 2011 Bonds)	5,568	5,143	4,718
Fees for Bond Payment (Series 2011 Bonds)	1	1	1
Bond Principal Payment (Series 2015A Bond	920	952	986
Interest Payment (Series 2015A Bonds)	1,255	1,222	1,189
Fees for Bond Payment (Series 2015A Bonds	0	1	1
Bond Principal Payment (Series 2015B Bond	1,493	1,547	1,603
Interest Payment (Series 2015B Bonds)	2,144	2,089	2,033
Fees for Bond Payment (Series 2015B Bonds	0	1	1
Bond Principal Payment (Series 2017 Bonds)	18,000	18,000	19,000
Interest Payment (Series 2017 Bonds)	1,860	1,590	1,312
Fees for Bond Payment (Series 2017 Bonds)	0	1	1
Bond Principal Payment (Series 2020 Bonds)	0	25,000	40,000
Interest Payment (Series 2020 Bonds)	22,971	23,170	22,815
Fees for Bond Payment (Series 2020 Bonds)	0	1	1
Cash Basis Reserve (2023 column)			69,000
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**64,212**	**88,718**	**172,661**
Unencumbered Cash Balance Dec 31	66,000	59,005	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	126,678	158,701	172,661
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	172,661
		Tax Required	42,102
	Delinquent Comp Rate:	2.2%	905
		Amount of 2022 Ad Valorem Tax	43,007

CITY OF BLUE RAPIDS 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	779	860	411
Receipts:			
Ad Valorem Tax	23,028	28,561	xxxxxxxxxxxxxxxxx
Delinquent Tax	635	0	0
Motor Vehicle Tax	3,094	2,617	3,409
Recreational Vehicle Tax	101	97	110
16/20M Vehicle Tax	17	16	12
Commercial Vehicle Tax	66	32	76
Watercraft Tax		32	15
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(62)	-54	-160
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,879**	**31,301**	**3,462**
Resources Available:	**27,658**	**32,161**	**3,873**
Expenditures:			
Annual Library Appropriation	26,798	31,750	34,320
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,798**	**31,750**	**34,320**
Unencumbered Cash Balance Dec 31	860	411	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	26,798	31,750	34,320
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	34,320
		Tax Required	30,447
	Delinquent Comp Rate:	2.2%	655
		Amount of 2022 Ad Valorem Tax	31,102

CPA Summary

CITY OF BLUE RAPIDS 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	13,594	12,174
Receipts:			
State of Kansas Gas Tax	27,878	26,310	26,720
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**27,878**	**26,310**	**26,720**
Resources Available:	**27,878**	**39,904**	**38,894**
Expenditures:			
Street Repair and Maintenance	14,284	27,730	38,894
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,284**	**27,730**	**38,894**
Unencumbered Cash Balance Dec 31	13,594	12,174	0
2021/2022/2023 Budget Authority Amount:	21,830	27,730	38,894

Adopted Budget

Water/Sewer/Refuse	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	92,865	51,161	50,295
Receipts:			
Delayed Payment Charges	6,729	6,000	6,000
Water Receipts City Code 15-224; Ord 2390	187,242	189,800	196,725
Sewer Receipts	84,803	92,720	96,741
Refuse Receipts City Code 15-417 Ord 2393	84,960	87,800	105,300
Connect Fees	1,131	1,000	1,000
Interest on Idle Funds			
Miscellaneous	30	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**364,895**	**377,320**	**405,766**
Resources Available:	**457,760**	**428,481**	**456,061**
Expenditures:			
Commodities	61,355	45,000	42,000
Contractual Services	14,832	16,000	4,000
Utilities	22,126	24,000	26,000
Capital Outlay	25,000	0	0
Refuse Contractual Services	78,100	93,000	102,000
KDHE Loan Payments	15,186	15,186	15,186
Transfer to Utility System Reserve	5,000	0	10,000
Transfer to General Fund	185,000	185,000	185,000
Cash Forward (2023 column)			71,875
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**406,599**	**378,186**	**456,061**
Unencumbered Cash Balance Dec 31	51,161	50,295	0
2021/2022/2023 Budget Authority Amount:	434,303	466,839	456,061

CPA Summary

CITY OF BLUE RAPIDS 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,026	4,683	4,713
Receipts:			
Transfer from General	0	0	10,000
Interest on Idle Funds	907	30	303
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**907**	**30**	**10,303**
Resources Available:	**4,933**	**4,713**	**15,016**
Expenditures:			
Capital Outlay	0	0	15,016
Commodities	250	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**250**	**0**	**15,016**
Unencumbered Cash Balance Dec 31	4,683	4,713	0
2021/2022/2023 Budget Authority Amoun	1,333	4,086	15,016

NOTE: NO LEGAL OPERATING BUDGET REQUIRED FOR THIS FUND.

Adopted Budget

Library Improvement	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	7,710	1,899	1,899
Receipts:			
Private Donations	5,813	5,815	5,815
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,813**	**5,815**	**5,815**
Resources Available:	**13,523**	**7,714**	**7,714**
Expenditures:			
Transfer to General Fund	11,624	5,815	5,815
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,624**	**5,815**	**5,815**
Unencumbered Cash Balance Dec 31	1,899	1,899	1,899
2021/2022/2023 Budget Authority Amoun	7,767	7,740	5,815

NOTE: NO LEGAL OPERATING BUDGET REQUIRED FOR THIS FUND.

CPA Summary

CITY OF BLUE RAPIDS 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Utility System Reserve**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	28,814	33,814	33,854
Receipts:			
Transfer from Water/Sewer/Refuse Fund	5,000	0	10,000
Interest on Idle Funds	0	40	40
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,000**	**40**	**10,040**
Resources Available:	**33,814**	**33,854**	**43,894**
Expenditures:			
Capital Outlay	0	0	43,894
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**43,894**
Unencumbered Cash Balance Dec 31	33,814	33,854	0
2021/2022/2023 Budget Authority Amount	48,683	28,864	43,894

Adopted Budget

Special Law Enforcement Trust	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Seizure Money	0	1,200	1,200
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**1,200**	**1,200**
Resources Available:	**0**	**1,200**	**1,200**
Expenditures:			
Commodities	0	1,200	1,200
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**1,200**	**1,200**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	1,200	1,200	1,200

CPA Summary

CITY OF BLUE RAPIDS 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Johnston Restricted**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	47,185	47,185	47,185
Receipts:			
Interest on Idle Funds	0	250	250
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**250**	**250**
Resources Available:	**47,185**	**47,435**	**47,435**
Expenditures:			
Transfer to General Fund	0	250	967
Cash Forward (2023 column)			46,468
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**250**	**47,435**
Unencumbered Cash Balance Dec 31	47,185	47,185	0
2021/2022/2023 Budget Authority Amount	47,865	46,718	47,435

Adopted Budget

Pool Improvement	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	237,978	0	0
Receipts:			
Private Donation	505	0	0
Bond Proceeds for Pool (Less Discount)	0	0	0
Transfer from Swimming Pool Grant Fund	792,562	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**793,067**	**0**	**0**
Resources Available:	**1,031,045**	**0**	**0**
Expenditures:			
Capital Outlay	1,015,756	0	0
Transfer to Bond & Interest - Residual	15,289	0	0
Cash Forward (2023 column)	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,031,045**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	0	0	0

NOTE: NO LEGAL OPERATING BUDGET REQUIRED FOR THIS FUND.

CPA Summary

CITY OF BLUE RAPIDS 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Municipal Court Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	22,154	0	0
Receipts:			
Fines	37,632	0	0
Transfer from General Fund	25	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,657**	**0**	**0**
Resources Available:	**59,811**	**0**	**0**
Expenditures:			
Personal Services	8,651	0	0
Contractual	1,478	0	0
Commoditites	13,650	0	0
Transfer to General Fund-Residual Equity	36,032	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**59,811**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amoun	0	0	0

Adopted Budget

Pool Grant Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	155,822	0	0
Receipts:			
State of Kansas CDBG Grant Proceeds	536,740	0	0
Transfer from General Fund	100,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**636,740**	**0**	**0**
Resources Available:	**792,562**	**0**	**0**
Expenditures:			
Transfer to Pool Improvement Fund	792,562	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**792,562**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amoun	0	0	0

NOTE: NO LEGAL OPERATING BUDGET REQUIRED FOR THIS FUND.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

CITY OF BLUE RAPIDS

will meet on September 14, 2022 at 7:00 PM at 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 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	1,217,599	97.365	1,067,259	96.607	1,469,597	443,048	93.122
Debt Service	64,212	5.919	88,718	5.678	172,661	43,007	9.039
Library	26,798	5.538	31,750	6.537	34,320	31,102	6.537
Special Highway	14,284		27,730		38,894		
Water/Sewer/Refuse	406,599		378,186		456,061		
Capital Improvement	250				15,016		
Library Improvement	11,624		5,815		5,815		
Utility System Reserve					43,894		
Special Law Enforcement Tr			1,200		1,200		
Johnston Restricted			250		47,435		
Pool Improvement	1,031,045						
Municipal Court Fund	59,811						
Pool Grant Fund	792,562						
Totals	3,624,784	108.822	1,600,908	108.822	2,284,893	517,157	108.698
						*Revenue Neutral Rate***	*99.910*
Less: Transfers	1,207,156		245,050		280,412		
Net Expenditure	2,417,628		1,355,858		2,004,481		
Total Tax Levied	467,325		475,436		xxxxxxxxxxxxxxxxx		
Assessed Valuation	4,294,420		4,368,064		4,757,731		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	388,307	1,388,977	1,358,564
Revenue Bonds	0	0	0
Other	145,335	135,566	125,423
Lease Purchase Principal	116,822	76,006	121,053
Total	650,464	1,600,549	1,605,040

*Tax rates are expressed in mills

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

Chrystal Busey

City Official Title: Clerk

Resolution No. 2022-02

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

WHEREAS, the Revenue Neutral Rate for the City of Blue Rapids was calculated as 99.910 mills by the Marshall County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Blue Rapids 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 Blue Rapids, 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 BLUE RAPIDS, KANSAS:

The City of Blue Rapids, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 99.910 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 (month and year) and SIGNED by the Mayor.

Wayne D. Whitesell
Mayor

Attested:
City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF the City of Blue Rapids, HEREBY NOTIFIES THE MARSHALL COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

[X] Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 108.822 The date of our hearing is September 14,2022 at 7 pm and will be held at Community Center in Blue Rapids, Kansas.

[ ] No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on June 15 2022

(Seal)

CITY OF BLUE RAPIDS SEAL MARSHALL COUNTY KANSAS

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Roll Call Vote

A Roll Call Vote of the City of Blue Rapids, Kansas Council to levy a property tax exceeding the Neutral Rate

aring to Exceed Revenue Neutral Rate Held on September 14, 2022
Resolution No. 2022-02

Governing Body Member	Yes	No
Wayne Whitesell	X	
Tim Manley	X	
Adria Jackson	X	
JR Buskirk	X	
TOTAL		

Certified: Chrystal Ritter, City Clerk

MARSHALL COUNTY KANSAS * CITY OF BLUE RAPIDS * SEAL

CITY OF BLUE RAPIDS BUDGET HEARING

(First published in the Marysville Advocate on Thursday, July 28, 2022.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

CITY OF BLUE RAPIDS

will meet on September 14, 2022 at 7:00 PM at 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 City Hall and will be available at this hearing.

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Revenue Bonds	0		0		0		
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Chrystal Busey

City Official Title: Clerk