PROOF OF PUBLICATION

PUBLIC NOTICE

(First published in The Advocate, Thursday, July 28, 2022) 1t

Ronald K.
of lawful

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2023

The governing body of

City of Kirwin

will meet on Tuesday, August 16, 2022 at 6:00 pm at Kirwin City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at Kirwin City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	52,799	63.127	47,413	65.457	75,850	32,919	63.960
Debt Service							
Library	4,494	7.211	3,800	6.962	5,200	4,354	8.460
Fire Fighting Equipment	215	2.040	500	1.958	3,138	1,000	1.943
Special Highway							
Solid Waste	8,663						
Water	16,368		5,000		11,750		
Sewer	52,937		17,000		28,900		
	12,190		50,137		60,140		
			17,700		54,200		
Totals	81,776						
	179,442	72,378	141,550	74.377	239,178	38,273	74.363
Less: Transfers	0		0		0		
Net Expenditure	179,442		141,550		239,178		
Total Tax Levied	37,308		38,140		XXXXXXXXXXXXXXXXX	*Revenue Neutral Rate***	*74.106*
Assessed Valuation	515,450		512,796		514,679		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	204,067	188,406	172,228
Lease Purchase Principal	0	0	0
Total	204,067	188,406	172,228

**Tax rates are expressed in mills*

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

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Signed

Witness m

Ashely Roth

City Official Title: City Clerk

Subscribed and sworn to before me this 28 day of July, 2022.

Notary Public

My Commission Expire

GAYLA McCREERY
NOTARY PUBLIC
STATE OF KANSAS
My App. Exp. 3-5-2024

STATE OF KANSAS

Verified
Roll call
Res
Exceed
Pub

City of Kirwin

General

Base Value - 514679

Published Value - 514679

Tax to be levied - 32919

32919 ÷ 514679 =
63.960 ✓

Library

Base Value - 514679

Published Value - 514679

Tax to be levied - 4354

4354 ÷ 514679
8.460 ✓

Fire Equip

Base Value - 514679

Published Value - 514679

Tax to be levied - 1000

1000 ÷ 514679 =
1.943 ✓

TXEDTFNDR1 Edit Tax District Fund Line 10/31/22
TEENA AV Tax Year 2022 17:35:18

District: 55 KIRWIN
Seq: 1

Reports

Description: KIRWIN CITY GENERAL
Levy: **63.960** Set: Y Min: Max: 63.960
Base value: **514,679** RNR: **65.218** Proposed: 63.960
Budgeted tax: 32,919.00 Est:
Calculated base tax: 32,919.75 Pen: Cncl:

G/L Accounts

Ad Valorem: 75551120
Delinquent Personal: 75551930
Delinquent Real: 75551915

Abstract

Statutory Authority Code: ? 135 GENERAL(ALL DIST W/AUTH LEVY COULD HAVE
Fund dist line #: ? 10001 City General
KSA: ? 79 1962

F3=Exit F4=Prompt F5=Refresh F12=Cancel F24=More Keys
LEVY SET.

TXEDTFNDR1 Edit Tax District Fund Line 10/31/22
TEENA AV Tax Year 2022 17:35:34

District: 55 KIRWIN
Seq: 3

Reports

Description: KIRWIN CITY LIBRARY
Levy: 8.460 Set: Y Min: Max: 8.460
Base value: 514,679 RNR: 6.937 Proposed: 8.460
Budgeted tax: 4,354.00 Est:
Calculated base tax: 4,354.23 Pen: Cncl:

G/L Accounts

Ad Valorem: 75751120
Delinquent Personal: 75751930
Delinquent Real: 75751915

Abstract

Statutory Authority Code: ? 217 LIBRARY MAINTENANCE
Fund dist line #: ? 10021 City Library
KSA: ? 12 1220

F3=Exit F4=Prompt F5=Refresh F12=Cancel F24=More Keys
LEVY SET.

Resolution No. 2022-08-01

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

WHEREAS, the Revenue Neutral Rate for the City of Kirwin was calculated as 74.106 mills by the Phillips County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 16, 2022, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Kirwin, 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 KIRWIN:

The City of Kirwin shall levy a property tax rate exceeding the Revenue Neutral Rate of 74.106 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 16th day of August, 2022, and SIGNED by the Mayor.

Mayor

Attested:

City Treasurer

RNR/ Budget Hearing
August 16, 2022
Kirwin City Hall 6:00 p.m.

Mayor: Vernon Roth, Jr. called the meeting to order at 6:00 Pm.

Members Present: Vernon Roth Jr. Rick Capps, Rebecca Roth, Kevin Neiberger, David Hadley, and Melissa Johnson.

RNR Hearing: Mayor Roth declares RNR Hearing open. Request comments from the public, none. Request comments from the Council, none.

Resolution 2022-08-01: Capps moves, Neiberger seconds to adopt Resolution 2022-08-01exceeding the Revenue Neutral Rate of 74.106 mills. Roll call vote; Capps yes, Neiberger yes, B. Roth yes, David Hadley yes. Motion Carried 4-0. With no further comments Mayor Roth declares the hearing closed.

Budget Hearing: Mayor Roth declares the budget hearing open. Request comments for the public, none. Request comments from the Council; Hadley moves, Neiberger seconds to adopt the budget as presented. Motion Carried 4-0. Budget was signed. . With no further comments Mayor Roth declares the hearing closed.

Adjournment, meeting was adjourned at 6:16 pm

These minutes are not official until approved by the governing body of the City of Kirwin.

Roll Call Vote

A Roll Call Vote of the **City of Kirwin** To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on **August 16, 2022 @ 6:00 pm.**
Resolution No. **2022-08-01**

Governing Body Member	Yes	No	No Vote
Vernon Roth-Mayor			X
Kevin Neiberger	X		
David Hadley	X		
Rick Capps	X		
Becky Muret	X		
TOTAL	**4**	**0**	**1**

Certified:

_____

City of Kirwin

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	33,566	7,818	138	212	178	148
Debt Service						
Library	3,570	831	15	22	19	16
Fire Fighting Equipmen	1,004	234	4	6	5	4
TOTAL	38,140	8,883	157	240	202	168

County Treas Motor Vehicle Estimate 8,883

County Treas Recreational Vehicle Estimate 157

County Treas 16/20M Vehicle Estimate 240

County Treas Commercial Vehicle Tax Estimate 202

County Treas Watercraft Tax Estimate 168

Motor Vehicle Factor 0.23291

Recreational Vehicle Factor 0.00410

16/20 Vehicle Factor 0.00629

Commercial Vehicle Factor 0.00529

Watercraft Factor 0.00440

State of Kansas
City

City of Kirwin

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Water Loan	8/6/2019	9/1/2030	2.83	168,590	90,790	8/1	8/1	3,347	8,112	3,038	8,421
Sewer Loan	9/11/2019	8/1/2031	3.77	304,000	81,438	9/1	9/1	2,244	8,602	1,999	8,848
Total Other					**172,228**			**5,591**	**16,714**	**5,037**	**17,268**
Total Indebtedness					**172,228**			**5,591**	**16,714**	**5,037**	**17,268**

City of Kirwin 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	$ 21,219.80	25,153	23,021
Receipts:			
Ad Valorem Tax	40,606	33,566	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			7,818
Recreational Vehicle Tax			138
16/20M Vehicle Tax			212
Commercial Vehicle Tax			178
Watercraft Tax			148
Gross Earning (Intangible) Tax			240
LAVTR			0
City and County Revenue Sharing			0
Dog Tags	125	125	125
Franchise Tax	9,371	9,500	9,500
Insurance Proceeds	2,097	2,000	2,000
Interest Income			
Check Fees			
In Lieu of Tax (IRB)			
Interest on Idle Funds	93	90	
Neighborhood Revitalization Rebate			0
Miscellaneous	4,440		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**56,732**	**45,281**	**20,358**
Resources Available:	**77,952**	**70,434**	**43,379**
Expenditures:			
Payroll Expense	18,591	11,700	35,000
Tax Preparation	206	200	200
Building Maintenance	511	500	1,500
Contract Labor	75	75	
Sales Tax	114	114	150
Dues and Fees	1,704	1,704	1,500
Insurance	17,011	18,000	20,000
Mileage and Travel	687	700	1,000
Bad Debt	20	20	
Office Supplies	945	1,000	1,000
Postage	1,016	1,000	1,000
Publication	404	400	500
Utilities	10,335	11,000	12,500
Legal Fees	1,180	1,000	1,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**52,799**	**47,413**	**75,850**
Unencumbered Cash Balance Dec 31	25,153	23,021	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	75,500	47,460	75,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	75,850
		Tax Required	32,471
	Delinquent Comp Rate:	1.4%	448
		Amount of 2022 Ad Valorem Tax	**32,919**

CPA Summary

City of Kirwin 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Fire Fighting Equipment	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	619	1,395	1,899
Receipts:			
Ad Valorem Tax	991	1,004	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			234
Recreational Vehicle Tax			4
16/20M Vehicle Tax			6
Commercial Vehicle Tax			5
Watercraft Tax			4
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	991	1,004	253
Resources Available:	1,610	2,399	2,152
Expenditures:			
Supplies	215	500	3,138
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	215	500	3,138
Unencumbered Cash Balance Dec 31	1,395	1,899	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	4,650	2,000	3,138
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,138
		Tax Required	986
	Delinquent Comp Rate:	1.4%	14
		Amount of 2022 Ad Valorem Tax	1,000

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:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
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:	1.4%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

City of Kirwin 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	6,007	5,192	7,177
Receipts:			
Charges to Customers	46,013	46,013	47,000
Insurance Proeceeds			
R/O Maintenance Fee	6,109	6,109	6,109
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**52,122**	**52,122**	**53,109**
Resources Available:	**58,129**	**57,314**	**60,286**
Expenditures:			
Payroll	19,254	20,000	23,000
Audit	2,200	2,200	2,200
Chlorine	1,122	1,200	1,200
Workshops	137	137	500
Fuel	82	150	300
Insurance	2,212	2,500	2,740
Loan Int & Principal	11,153	11,250	11,250
Parts	1,792	1,800	2,000
Postage		200	200
RO Filters	2,263	2,500	2,500
Repairs	7,398	2,000	7,500
Utilities	4,087	5,000	5,000
Water Protection and Testing	1,198	1,200	1,750
Cash Forward (2023 column)			
Miscellaneous	40		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**52,937**	**50,137**	**60,140**
Unencumbered Cash Balance Dec 31	5,192	7,177	146
2021/2022/2023 Budget Authority Amoun	54,213	66,813	60,140

Adopted Budget Sewer	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	12,896	24,920	31,434
Receipts:			
Charges to Customers	24,214	24,214	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**24,214**	**24,214**	**25,000**
Resources Available:	**37,110**	**49,134**	**56,434**
Expenditures:			
Loan Interest & Principal	11,153	11,500	11,500
Fees	185	200	200
Improvements/Repairs	852	1,000	22,500
Salaries	0	5,000	20,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**12,190**	**17,700**	**54,200**
Unencumbered Cash Balance Dec 31	24,920	31,434	2,234
2021/2022/2023 Budget Authority Amoun	25,000	51,655	54,200

CPA Summary

County Clerk's Budget Information for 2023 Budget Year
Phillips County values
KIRWIN

1. Estimated Assesed Valuation as of TUESDAY, JUNE 14, 2022:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	456,003	0	0	5,375
State Assessed	56,398	0		
Severed Minerals	0			
Personal Property	2,278			
Oil & Gas	0			
Total Value	514,679	0		

2. Personal Property: 2,278
(Use this amount on Computation to Determine Limit for 2023 budget, line 5a)

Revenue Neutral Rate 74.106

3. Actual tax rates levied for the 2022 budget: (2021 levies)

SAC	Fund	Rate	RN Rate
133	KIRWIN CITY FIRE FIGHTING EQUIPMEN	1.958	1.951
135	KIRWIN CITY GENERAL	65.457	65.218
217	KIRWIN CITY LIBRARY	6.962	6.937
	Total Levied	74.377	

4. Final Assessed Valuation from the November 2021 abstract: 512,796

5. 2021 Personal Property: 13,417
(Use this amount on Computation to Determine Limit for 2023 budget, line 5b)

Gross Earnings (Intangible) Tax Estimate: 239.77

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 3,240

8. 2020 average tax delinquency percentage: 1.380112

9. 2020 delinquency percentage for special assessments: .000000

Date Provided: 6-14-22 Provided by: [signature]
Phillips County Clerk

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Kirwin

will meet on Tuesday, August 16, 2022 at 6: 00 pm at Kirwin City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

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Debt Service							
Library	4,494	7.211	3,800	6.962	5,200	4,354	8.460
Fire Fighting Equipment	215	2.040	500	1.958	3,138	1,000	1.943
Special Highway	8,663		5,000		11,750		
Solid Waste	16,368		17,000		28,900		
Water	52,937		50,137		60,140		
Sewer	12,190		17,700		54,200		
	31,776						
Totals	179,442	72.378	141,550	74.377	239,178	38,273	74.363
						*Revenue Neutral Rate***	*74.106*
Less: Transfers	0		0		0		
Net Expenditure	179,442		141,550		239,178		
Total Tax Levied	37,308		38,140		xxxxxxxxxxxxxxxxx		
Assessed Valuation	515,450		512,796		514,679		

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G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	204,067	188,406	172,228
Lease Purchase Principal	0	0	0
Total	204,067	188,406	172,228

*Tax rates are expressed in mills

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

Different than we have budgeted in

Ashely Roth

City Official Title: City Clerk

2023

CERTIFICATE

To the Clerk of Phillips County, State of Kansas
We, the undersigned, officers of
City of Kirwin
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	75,850	32,919	
Debt Service	10-113				
Library	12-1220		5,200	4,354	
Fire Fighting Equipment	12-110b		3,138	1,000	
Special Highway			11,750		
Solid Waste			28,900		
Water			60,140		
Sewer			54,200		
Totals		xxxxxx	239,178	38,273	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 74.106

Assisted by: _____

Address: _____

Email: _____

Date Attested: _____ 2022

_____
County Clerk

Governing Body

301 State St. Suite A

Phillipsburg KS 67661

785-543-6825 tdlerking@phillipscoks.com

City of Kirwin Entity

INDICATION OF REVENUE NEUTRAL RATE

PURSUANT TO K.S.A. 79-1460, 79-1801, 79-2024, 79-2925C

Please indicate below whether your governing body will be exceeding the Revenue Neutral Rate.

X **YES, we intend to exceed the Revenue Neutral Rate.**

Our proposed mill levy is 74.3603

The date of the hearing is Aug 16 22 at 6 O'clock P.m and will be held at Kirwin City Hall in Kirwin, KS.

_____ **NO, we do not plan to exceed the Revenue Neutral Rate and will submit out budget to the County Clerk on or before August 25, 2022.**

Vernon Roth
Signature

7-6-2022
Date

Mayor
Title

Phillips/Kirwin
Tax District Name

THIS INFORMATION NEED TO BE RETURNED TO THE CLERKS OFFICE NO LATER THAN JULY 20TH by 5:00 p.m. If it is not received by this date and time, your levy will be limited to the Revenue Neutral Rate.