State of Kansas
City

2023

**CERTIFICATE**

To the Clerk of Woodson, State of Kansas
We, the undersigned, officers of
**Neosho Falls**
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 | Amount of 2022 Ad Valorem Tax | 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 | | | |
| | | | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 6 | 57,385 | 10,661 | 27.512 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| Special Liability | | 7 | 5,258 | | |
| | | 7 | | | |
| | | | | | |
| | | | | | |
| Special Highway | | 8 | 6,500 | | |
| | | 8 | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxx | 69,143 | 10,661 | 27.512 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 9 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | Nov 1, 2022 Total Assessed Valuation |

Revenue Neutral Rate 27.512

Assisted by:
Sarah J Stockwell

Address:
200 Neosho St
Burlington, KS 66839
Email:
sarah@stockwellaccounting.com

Date Attested: Aug 26, 2022

County Clerk

Governing Body

Page No. 1

# Resolution No. 22-01

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

**WHEREAS, the Revenue Neutral Rate for the City of Neosho Falls was calculated as 27.512 mills by the Woodson County Clerk: and**

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

**WHEREAS, the Governing Body held a hearing on Aug 24, 2022, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and**

**WHEREAS the Governing Body of the City of Neosho Falls 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 NEOSHO FALLS:**

**The City of Neosho Falls shall levy a property tax rate exceeding the Revenue Neutral Rate of 27.512 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 24 day of August, 2022, (month and year) and SIGNED by the Governing Body.**

Council Women Kimberly Verdoorn

Council Stephen J Madden Council man Richard Gerald

Councilman Jay Ross

Attested: Council man Wayne L Gerdes

Jay Ross

COUNTY CLERK KANSAS WOODSON COUNTY

## Roll Call Vote

A Roll Call Vote of the City of Neosho Falls City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 24, 2022

Resolution No. 22-01

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Michael J. Fitzgerald | ✓ | | |
| Wayne S. Herman | — | | |
| Kimberly Henderson | ✓ | | |
| Stephen Maddox | ✓ | | |
| Jay Bruner | ✓ | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | | | |

Certified:



State of Kansas
City

2023

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

The governing body of
**Neosho Falls**
will meet on August 24 at 7:30 PM at Community Building 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 Community Building 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 | 30,546 | 31.500 | 65,080 | 31.461 | 57,385 | 10,661 | 27.511 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Special Liability | | | | | 5,258 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 4,483 | | 5,000 | | 5,000 | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 35,029 | 31.500 | 70,080 | 31.461 | 67,643 | 10,661 | 27.511 |
| | | | | | | *Revenue Neutral Rate*** | *27.512* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 35,029 | | 70,080 | | 67,643 | | |
| Total Tax Levied | 10,779 | | 10,661 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 342,194 | | 338,866 | | 387,521 | | |

| Outstanding Indebtedness, January 1, | 2020 | 2021 | 2022 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills

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

**Vickie German**
City Official Title: Treasurer

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
**Neosho Falls**
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

**SUPPORTING COUNTIES**
Woodson

| | | | |
|---|---|---|---|
| Revenue Neutral Rate* | 27.512 | Proposed Tax Rate | 27.511 |

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

# Affidavit of Publication

**STATE OF KANSAS,**
**WOODSON COUNTY, ss:**

Stewart Braden, being first duly sworn, deposes and says; That he is Publisher of The Yates Center NEWS, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Woodson County, Kansas, with a general circulation in Woodson County, Kansas, with a general paid circulation on a weekly basis in Woodson County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterrupted 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 in Yates Center in said County as second class matter.

The attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for One consecutive weeks, the first publication thereof being made as afore said on the 4th day of August, 20 22, with subsequent publication being made on the following dates:

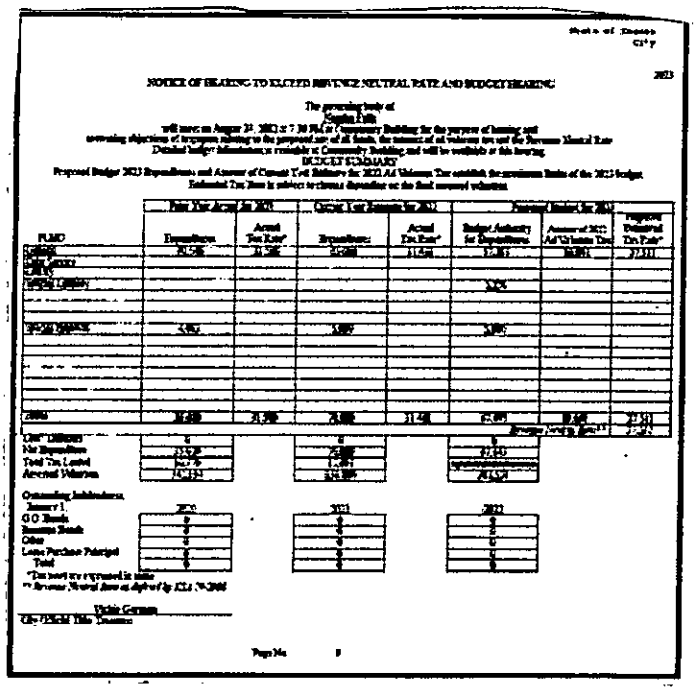
2nd Publication was made on the.....day of....., 20.....

3rd Publication was made on the.....day of....., 20.....

4th Publication was made on the.....day of....., 20.....

5th Publication was made on the.....day of....., 20.....

6th Publication was made on the.....day of....., 20.....



(Sign) Stewart Braden

| | |
|---|---|
| Printer's Fees | $ 52.00 |
| Affidavit, Notary's Fees | $ 4.00 |
| Additional Copies | $ |
| Total Fee | $ 56.00 |

Subscribed and sworn to before me on this 4th day of August 20 22

(Sign) Shelley L Old
Notary Public

My appointment expires: 03/05/2023

Shelley L. Old
Notary Public - State of Kansas
My Apot Expires 03/05/2023

No.....

.....

.....

Plaintiff
vs.

.....

.....

Defendant

Examined and approved:

Date.....

.....
Judge

State of Kansas
City

Neosho Falls

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 | 10,661 | 2,493 | 108 | 167 | 29 | 0 |
| Debt Service | | | | | | |
| Library | | | | | | |
| Special Liability | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 10,661 | 2,493 | 108 | 167 | 29 | 0 |

County Treas Motor Vehicle Estimate 2,493

County Treas Recreational Vehicle Estimate 108

County Treas 16/20M Vehicle Estimate 167

County Treas Commercial Vehicle Tax Estimate 29

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.23381

Recreational Vehicle Factor 0.01011

16/20 Vehicle Factor 0.01562

Commercial Vehicle Factor 0.00269

Watercraft Factor 0.00000

Neosho Falls

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 |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | **Totals** | 0 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 0 | |

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

Neosho Falls

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: | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **0** | | | **0** | **0** | **0** | **0** |

Neosho Falls

2023

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION***

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance As Beginning of 2022 | Payments Due 2022 | Payments Due 2023 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
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| | | | | | | | |
| | | | | **Totals** | **0** | **0** | **0** |

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

Neosho Falls 2023

**FUND PAGE FOR FUNDS WITH A TAX LEV**

| Adopted Budget **General** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 39,130 | 67,435 | 28,893 |
| Receipts: | | | |
| Ad Valorem Tax | 9,694 | 10,661 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 990 | | |
| Motor Vehicle Tax | 2,899 | | 2,493 |
| Recreational Vehicle Tax | 164 | | 108 |
| 16/20M Vehicle Tax | | | 167 |
| Commercial Vehicle Tax | | | 29 |
| Watercraft Tax | | | 0 |
| Gross Earning (Intangible) Tax | | | 0 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| | | | |
| PO Rent | 4,177 | 4,177 | 4,177 |
| Building/Park Fees | 2,566 | 500 | 500 |
| Franchise Tax | 6,180 | 6,100 | 6,100 |
| State of Kansas | 7,540 | 5,000 | 5,000 |
| FEMA Funds | 14,007 | 0 | 0 |
| Mower Funds | 10,391 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | 203 | 100 | 100 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 40 | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **58,851** | **26,538** | **18,673** |
| **Resources Available:** | **97,981** | **93,973** | **47,566** |
| Expenditures: | | | |
| | | | |
| Salaries & Wages | 7,838 | 8,000 | 8,000 |
| Fire Department | 0 | 500 | 3,000 |
| Utilities | 10,056 | 15,000 | 16,085 |
| General Expenses | 3,221 | 5,000 | 15,000 |
| Payroll Taxes | 506 | 650 | 650 |
| Insurance | 3,871 | 4,000 | 4,000 |
| Contractual Service | 650 | 650 | 650 |
| Building Expense | 485 | 2,000 | 5,000 |
| Streets | 3,919 | 5,000 | 5,000 |
| FEMA Funds Use | | 14,007 | |
| Mower Purchase | | 10,273 | |
| | | | |
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| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **30,546** | **65,080** | **57,385** |
| Unencumbered Cash Balance Dec 31 | 67,435 | 28,893 | xxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount | 65,139 | 65,139 | 57,385 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 57,385 |
| | | Tax Required | 9,819 |
| | Delinquent Comp Rate: | 8.6% | 842 |
| | | Amount of 2022 Ad Valorem Tax | **10,661** |

| CPA Summary |
|---|
| |

Neosho Falls 2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Special Liability** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 5,258 | 5,258 | 5,258 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxxxxxxxxxx |
| 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 Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **5,258** | **5,258** | **5,258** |
| Expenditures: | | | |
| Reserve to 5258 | | | 5,258 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **5,258** |
| Unencumbered Cash Balance Dec 31 | 5,258 | 5,258 | xxxxxxxxxxxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount: | 5,258 | 5,258 | 5,258 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 5,258 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 8.6% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 0 |

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 | xxxxxxxxxxxxxxxxxxxxxxxxxx |
| 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 Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount: | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 8.6% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 0 |

CPA Summary

Neosho Falls 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 | 4,761 | 4,527 | 3,307 |
| Receipts: | | | |
| State of Kansas Gas Tax | 4,194 | 3,750 | 3,810 |
| County Transfers Gas | | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | 55 | 30 | 30 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **4,249** | **3,780** | **3,840** |
| **Resources Available:** | **9,010** | **8,307** | **7,147** |
| Expenditures: | | | |
| Street Repair and Maint | 4,483 | 5,000 | 5,000 |
| | | 0 | 0 |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **4,483** | **5,000** | **5,000** |
| Unencumbered Cash Balance Dec 31 | 4,527 | 3,307 | 2,147 |
| 2021/2022/2023 Budget Authority Amount: | 5,500 | 5,500 | 5,000 |

| 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 | 0 |
| Receipts: | | | |
| | | | |
| Charges to Customers | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exper | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2021/2022/2023 Budget Authority Amount: | 0 | 0 | 0 |

| CPA Summary |
|---|
| |