2023

CERTIFICATE

To the Clerk of Morton, State of Kansas
We, the undersigned, officers of
City of Rolla
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	540,000	296,155	
Debt Service	10-113	7			
Library	12-1220	7			
Special Highway		8	12,289		
		8			
Utility Fund		9	307,955		
Non-Budgeted Funds		10			
Totals		xxxxxx	860,244	296,155	
Budget Hearing Notice		11			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: 152.988

Assisted by: _____

Address: _____

Email: _____

Date Attested: 8-14 2022

Anna Shore
County Clerk

Morton County Clerk Official Seal Morton County Kansas

Governing Body

City of Rolla

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	242,944	29,752	570	162	394	0
Debt Service	58,984	7,224	138	39	96	0
Library						
TOTAL	301,928	36,976	708	201	490	0

County Treas Motor Vehicle Estimate 36,976

County Treas Recreational Vehicle Estimate 708

County Treas 16/20M Vehicle Estimate 201

County Treas Commercial Vehicle Tax Estimate 490

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.12247

Recreational Vehicle Factor 0.00234

16/20 Vehicle Factor 0.00067

Commercial Vehicle Factor 0.00162

Watercraft Factor 0.00000

City of Rolla

2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General Fund	Equip Reserve	15,000	10,000	10,000	12-1, 117
General Fund	Capital Improvements	15,000	10,000	10,000	12-1, 118
Utility Fund	Utility Reserve Improv	18,500	25,000	25,000	12-825d
				-	
				-	
	Totals	48,500	45,000	45,000	
	Adjustments*				
	Adjusted Totals	48,500	45,000	45,000	

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

State of Kansas
City

City of Rolla

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:											
GO Bond #4055103012526	10/25/2012	10/1/2022	2.00	505,000	65,000	4/1	10/1	1,300	65,000	0	0
Total G.O. Bonds					**65,000**			**1,300**	**65,000**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Loan	2/1/2011	8/1/2030	3.57	241,577	129,529	2/1	8/1	4,072	12,883	3,667	13,287
Total Other					**129,529**			**4,072**	**12,883**	**3,667**	**13,287**
Total Indebtedness					**194,529**			**5,372**	**77,883**	**3,667**	**13,287**

City of Rolla 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	64,722	100,514	33,370
Receipts:			
Ad Valorem Tax	248,091	242,944	xxxxxxxxxxxxxxxx
Delinquent Tax	8,075		
Motor Vehicle Tax	27,545	27,524	29,752
Recreational Vehicle Tax	582	510	570
16/20M Vehicle Tax	115	122	162
Commercial Vehicle Tax	409	756	394
Watercraft Tax	144		0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	98,221	105,000	105,000
Franchise Tax	18,857	20,000	20,000
Licenses	50	50	50
Rents & Royalties	9,445	7,800	8,000
Capital Credits & Dividends	2,403	6,000	2,000
Fines,Forfeiures,Penalties	1,223	1,500	500
Reimbursed Expense	47,564	40,000	45,000
Other	1,143	50	1,200
In Lieu of Tax (IRB)	12,781	10,000	10,000
Interest on Idle Funds	568	600	600
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**477,216**	**462,856**	**223,228**
Resources Available:	**541,938**	**563,370**	**256,598**
Expenditures:			
Salaries & Wages	153,877	217,500	215,000
Employee Benefits	81,322	90,000	90,000
Contractual Services	132,305	125,000	135,000
Commodities	42,572	57,500	60,000
Donations	1,348		
Transfer to Equip Resv	15,000	10,000	10,000
Capital Outlay		20,000	20,000
Transfer to Capital Improv	15,000	10,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**441,424**	**530,000**	**540,000**
Unencumbered Cash Balance Dec 31	100,514	33,370	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	469,546	530,000	540,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	540,000
		Tax Required	283,402
	Delinquent Comp Rate:	4.5%	12,753
		Amount of 2022 Ad Valorem Tax	**296,155**

CPA Summary

City of Rolla 2023

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Administration			
Salaries	131,339	180,000	177,500
Contractual	102,038	90,000	100,000
Commodities	20,321	35,000	37,500
Capital Outlay	0	20,000	20,000
Donations	1,348		
Employee Benefits	81,322	90,000	90,000
Transfers	30,000	20,000	20,000
Total	**366,368**	**435,000**	**445,000**
Police			
Salaries	17,138	30,000	30,000
Contractual	5,040	5,000	5,000
Commodities	3,786	5,000	5,000
Capital Outlay			
Total	**25,964**	**40,000**	**40,000**
Fire			
Salaries	5,400	7,500	7,500
Contractual	11,226	15,000	15,000
Commodities	6,520	2,500	2,500
Capital Outlay			
Total	**23,146**	**25,000**	**25,000**
Streets			
Salaries			
Contractual	14,001	15,000	15,000
Commodities	11,945	15,000	15,000
Capital Outlay			
Total	**25,946**	**30,000**	**30,000**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page Total	**441,424**	**530,000**	**540,000**

City of Rolla 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	7,040	7,513	6,527
Receipts:			
Ad Valorem Tax	47,272	58,984	xxxxxxxxxxxxxxxx
Delinquent Tax	2,318	1,000	
Motor Vehicle Tax	8,058	2,800	7,224
Recreational Vehicle Tax	170	50	138
16/20M Vehicle Tax	33	50	39
Commercial Vehicle Tax	120	75	96
Watercraft Tax	42	30	0
In Lieu of Taxes	2,435	1,000	
Misc	2,380	1,300	
Antique Tag	25	25	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**62,853**	**65,314**	**7,497**
Resources Available:	**69,893**	**72,827**	**14,024**
Expenditures:			
Bond Principal	60,000	65,000	
Interest	2,380	1,300	
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**62,380**	**66,300**	**0**
Unencumbered Cash Balance Dec 31	7,513	6,527	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	62,380	66,301	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	4.5%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	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:			
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:	4.5%	0
		Amount of 2022 Ad Valorem Tax	0

Qualifies for

CPA Summary

City of Rolla 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	4,413	14,632	2,389
Receipts:			
State of Kansas Gas Tax	10,219	9,750	9,900
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,219**	**9,750**	**9,900**
Resources Available:	**14,632**	**24,382**	**12,289**
Expenditures:			
Street Repair and Maint		21,993	12,289
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**21,993**	**12,289**
Unencumbered Cash Balance Dec 31	14,632	2,389	0
2021/2022/2023 Budget Authority Amoun	12,946	21,993	12,289

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 R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amoun	0	0	0

CPA Summary

City of Rolla 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Utility Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	59,326	68,354	46,454
Receipts:			
Water Sales	141,592	132,000	135,000
Sanitation Sales	53,621	54,000	55,000
Sewer Sales	50,263	50,000	52,000
Connect,ReConn,Penalties	4,455	4,500	4,500
Reimbursed Expense		17,600	20,000
Interest on Idle Funds			
Miscellaneous	1,318	1,400	1,400
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**251,249**	**259,500**	**267,900**
Resources Available:	**310,575**	**327,854**	**314,354**
Expenditures:			
Water Personal Services	19,447	25,000	30,000
Water Contractual	80,249	85,000	95,000
Commodities	30,122	35,000	40,000
Sanitation Contractual	41,737	48,000	50,000
Commodities	364		
Sewer Contractual	10,285	15,000	15,000
Commodities	2,146	5,000	10,000
Employee Benefits	22,416	26,445	26,000
Debt Service	16,955	16,955	16,955
Transfer to Utility Improv Fund	18,500	25,000	25,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**242,221**	**281,400**	**307,955**
Unencumbered Cash Balance Dec 31	68,354	46,454	6,399
2021/2022/2023 Budget Authority Amoun	251,234	283,400	307,955

CPA Summary

City of Rolla

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Capital Improvement**		**Utility Resv Improvemer**		**Gifts and Grants**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	24,501	Cash Balance Jan 1	21,628	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		46,129
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
General Fund	15,000	General Fund	15,000	Utility Fund	18,500	ARPA	27,164			
Total Receipts	15,000	Total Receipts	15,000	Total Receipts	18,500	Total Receipts	27,164	Total Receipts	0	75,664
Resources Available:	39,501	Resources Available:	36,628	Resources Available:	18,500	Resources Available:	27,164	Resources Available:	0	121,793
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	39,501	Cash Balance Dec 31	36,628	Cash Balance Dec 31	18,500	Cash Balance Dec 31	27,164	Cash Balance Dec 31	0	121,793 **
										121,793 **

** Note: These two block figures should agree.

CPA Summary

PUBLIC NOTICE

First published in The Hugoton Hermes, Thursday, July 28, 2022) 1t

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

The governing body of
City of Rolla
will meet on August 15, 2022 at 7:00 p.m. 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 304 Washington, Rolla, KS 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	Estimate Tax Rate*
General	441,424	127.756	530,000	140.917	540,000	296,155	150.062
Debt Service	62,380	24.343	66,300	34.214			
Library							
Special Highway			21,993		12,289		
Utility Fund	242,221		281,400		307,955		
Non-Budgeted Funds							
Totals	746,025	152.099	899,693	175.131	860,244	296,155	150.062
						Revenue Neutral Rate**	152.988
Less: Transfers	48,500		45,000		45,000		
Net Expenditure	697,525		854,693		815,244		
Total Tax Levied	314,110		301,928		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,065,175		1,724,022		1,973,556		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	201,000	125,000	65,000
Revenue Bonds	0	0	0
Other	153,127	141,537	129,529
Lease Purchase Principal	0	0	0
Total	354,127	266,537	194,529

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

Shelley Barrett
City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, STEVENS COUN
Faith Publishing LLC, being first duly sworn, says: That they are Publisher of the Hugoto weekly newspaper printed in the State of K published in and of general circulation in Stev Kansas, with a general paid circulation on a we Stevens County, Kansas, and that said newsp trade, religious or fraternal publication.

..Said newspaper is a weekly, published at lea times a year; has been so published continuou terruptedly in said county and state for a period five years prior to the first publication of said nc been admitted at the post office of Hugoton in as second class matter.

..That the attached notice is a true copy ther published in the regular and entire issue of sai for 1 consecutive weeks, the first thereof being made as aforesaid on the day of

July 28, 2

subsequent publications being made on the foll

_____, 20___

_____, 20___

Kay McDaniel

Subscribed and sworn to before me this

day of July 28

RoGlenda S Coult

Notary Public

NOTARY PUBLIC - State of Kansa
ROGLENDA S. COULTE
My Appt. Exp. _____

My Commission expires: 4-22-26

Printer's fee.....$ 136.
Additional Copies.....$ _____

Total.....$ 136.

Approved this _____ day o

_____,

_____
Judge

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Rolla, HEREBY NOTIFIES THE Morton COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

X 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, 2022.

WITNESS my hand and official seal on July 18, 2022.

(Seal) CITY OF ROLLA CORPORATE SEAL ROLLA, KANSAS

Shelley Barnett

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.