NOTICE OF BUDGET HEARING

The governing body of

City of Agra

will meet on August 1, 2022 at 6:00 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	Estimate Tax Rate *
General	53,238	49.406	78,075	49.570	78,075	38,281	51.720
Library	1,717	2.000	1,861	2.000	1,861	1,443	1.950
Social Security	12,565	8.683	15,500	8.649	15,500	3,734	5.045
Special Highway	25,464		7,100		7,100		
Cemetary	335		741		741		
Water & Sewer	97,686		76,000		76,000		
Parks & Recreation Fund	143		1,730		1,730		
Non-Budgeted Funds-A	17,241						
Totals	208,389	60.089	181,007	60.219	181,007	43,458	58,715
						Revenue Neutral Rate **	58.715
Less: Transfers	5,460		0		0		
Net Expenditure	202,929		181,007		181,007		
Total Tax Levied	43,458		43,458		xxxxxxxxxxxxxxxxx		
Assessed Valuation	723,218		721,670		740,156		

51.290
1.933
5.003
58.226

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

Kelly Bretton

City Official Title: City Clerk

The 2023 ad valorem doesn't not exceed the 2022 ad valorem tax ✓ Verified 10-31-22 ✓

not exceed ✓ Intent ✓

State of Kansas
City

CERTIFICATE

To the Clerk of Phillips, State of Kansas
We, the undersigned, officers of
City of Agra
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	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2023		2			
Allocation of MVT, RVT, 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	8	78,075	38,281	
Debt Service	10-113				
Library	12-1220	10	1,861	1,443	
Social Security	12-16, 102	11	15,500	3,734	
Special Highway	14-535	12	7,100		
Cemetary	12-1405	12	741		
Water & Sewer		13	76,000		
Parks & Recreation Fund		13	1,730		
Non-Budgeted Funds-A		14			
Totals		xxxxxxxx	181,007	43,458	
Is a Resolution required to be passed, and attached to the budget?				NO	County Clerk's Use Only
Budget Summary		15			
Neighborhood Revitalization Rebate					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 58.715

From Preparation by:
Mapes & Miller, LLP
Certified Public Accountants
Address:
418 E Holme Street
Norton, KS 67654
Email:
mmcpas@yahoo.com

Attest: _____, 2022

_____
County Clerk

_____ _____
_____ _____
_____ _____
_____ _____
_____ _____
Governing Body

(Not Exceeding)

City of Agra 10·21·22

Tax Rate
58.226

→ General

Base value 746336
Published Value 740156
Tax to be levied 38281

38281 ÷ 746336 = 51.291 Tax Rate

Est tax rate must be changed to 51.291 from 51.720
so Agra doesnt levy more than 38,281

→ Library

Base value - 746336
Published value - 740156
Tax to be levied - 1,443

1443 ÷ 746336 = 1.933 tax Rate

Est tax rate must be changed to 1.933 from 1.950
So Agra doesnt levy more than 1,443

→ Social Security

Base value - 746336
Published Value - 740156
Tax to be levied - 3734

Est tax rate must be changed to 5.003 from 5.045 so Agra doesnt levy more than 3734.

3734 ÷ 746336 = 5.003

TXEDTFNDR1 Edit Tax District Fund Line 10/31/22
TEENA AV Tax Year 2022 17:32:20

District: 53 AGRA
Seq: 1

Reports

Description: AGRA CITY GENERAL
Levy: 51.291 Set: Y Min: Max: 51.291
Base value: 746,336 RNR: 47.932 Proposed: 51.290
Budgeted tax: 38,281.00 Est:
Calculated base tax: 38,281.35 Pen: Cncl:

G/L Accounts

Ad Valorem: 72551120
Delinquent Personal: 72551930
Delinquent Real: 72551915

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 17:32:52

District: 53 AGRA
Seq: 4

Reports

Description: AGRA CITY SOC SEC
Levy: 5.003 Set: Y Min: Max: 5.003
Base value: 746,336 RNR: 8.363 Proposed: 5.003
Budgeted tax: 3,734.00 Est:
Calculated base tax: 3,734.69 Pen: Cncl:

G/L Accounts

Ad Valorem: 72851120
Delinquent Personal: 72851930
Delinquent Real: 72851915

Abstract

Statutory Authority Code: ? 107 SOCIAL SECURITY
Fund dist line #: ? 10035 City Social Security
KSA: ? 40 2305

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 17:33:24

District: 53 AGRA
Seq: 1

Reports

Description: AGRA CITY GENERAL
Levy: 51.290 Set: Y Min: Max: 51.290
Base value: 746,336 RNR: 47.932 Proposed: 51.290
Budgeted tax: 38,281.00 Est:
Calculated base tax: 38,281.35 Pen: Cncl:

G/L Accounts

Ad Valorem: 72551120
Delinquent Personal: 72551930
Delinquent Real: 72551915

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.

City of Agra

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	35,773	7,850	361	822	304	64
Bond & Interest						
Library	1,443	317	15	33	12	3
Social Security	6,242	1,370	63	143	53	11
TOTAL	43,458	9,537	439	998	369	78

County Treas Motor Vehicle Estimate 9,537
County Treas Recreational Vehicle Estimate 439
County Treas 16/20M Vehicle Estimate 998
County Treas Commercial Vehicle Tax Estimate 369
County Treas Watercraft Tax Estimate 78

Motor Vehicle Factor 0.21945
Recreational Vehicle Factor 0.01010
16/20M Vehicle Factor 0.02296
Commercial Vehicle Factor 0.00849
Watercraft Factor 0.00179

City of Agra 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	Social Security	5,460			12-16, 102
Water & Sewer	General	-	-	-	12-825d
	Totals	5,460	0	0	
	Adjustments				
	Adjusted Totals	5,460	0	0	

*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 Agra
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:											
NONE											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Agra
2023

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 On Jan 1,2022	Payments Due 2022	Payments Due 2023
NONE							
				Totals	**0**	**0**	**0**

***If you are merely 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 Agra
Phillips

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 2022	Proposed Year 2023
Ad Valorem	$1,443	$1,443
Delinquent Tax	$39	$38
Motor Vehicle Tax	$329	$317
Recreational Vehicle Tax	$11	$15
16/20M Vehicle Tax	$28	$33
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$1,850	$1,846
Difference in Total Taxes:	($4)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$721,670	$740,156
Did Assessed Valuation Decrease?	No	
Levy Rate	2	1.950
Difference in Levy Rate:	(0.050)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Not Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Agra
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	25,242	33,262	20,346
Receipts:			
Ad Valorem Tax	37,112	35,773	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	
Motor Vehicle Tax	5,193	8,128	7,850
Recreational Vehicle Tax	190	264	361
16/20M Vehicle Tax	410	699	822
Commercial Vehicle Tax	0	207	304
Watercraft Tax	58	65	64
Gross Earning (Intangible) Tax	440	440	440
LAVTR		0	0
Over payment from Phillips County		0	0
Franchise Fees	9,189	9,000	9,282
Donations	40		
Rent	600	325	325
License			
Social Security Reimbursements	1,092		
Reimbursed Expense	6,934	10,258	0
Transfer from Water			
Special Street Acct			
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**61,258**	**65,159**	**19,448**
Resources Available:	**86,500**	**98,421**	**39,794**

City of Agra

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	86,500	98,421	39,794
Expenditures:			
Agra Public Library	1,036	2,500	2,500
Rural Fire District 3A	5,551	7,200	7,200
Utilities	2,361	2,275	2,275
Telephone	2,789	1,000	1,000
Personal Services	13,762	19,500	19,500
Insurance	10,347	12,000	12,000
Legal & Professional	895	1,000	1,000
Street Work		12,000	12,000
Fuel & Other Purchases	1,972	6,000	6,000
Repairs & Maintenance	5,169	8,000	8,000
Supplies	1,348	1,000	1,000
Capital Outlay		5,600	5,600
Transfer to Social Security	5,460		
Neighborhood Revitalization Rebate			
Miscellaneous	2,548	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,238**	**78,075**	**78,075**
Unencumbered Cash Balance Dec 31	33,262	20,346	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	78,075	78,075	78,075
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	78,075
		Tax Required	38,281
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	38,281

City of Agra
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	0	0	0
Receipts:			
Ad Valorem Tax	1,447	1,443	xxxxxxxxxxxxxxxx
Delinquent Tax	38	39	38
Motor Vehicle Tax	206	329	317
Recreational Vehicle Tax	8	11	15
16/20M Vehicle Tax	16	28	33
Commercial Vehicle Tax	0	8	12
Watercraft Tax	2	3	3
State Aid - State Library			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,717**	**1,861**	**418**
Resources Available:	**1,717**	**1,861**	**418**
Expenditures:			
Appropriations to Library Board	1,717	1,861	1,861
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,717**	**1,861**	**1,861**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	1,717	1,861	1,861
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,861
		Tax Required	1,443
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,443

City of Agra
2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Social Security**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,295	4,738	3,626
Receipts:			
Ad Valorem Tax	6,375	6,242	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	995	1,429	1,370
Recreational Vehicle Tax	37	47	63
16/20M Vehicle Tax	79	123	143
Commercial Vehicle Tax	0	36	53
Watercraft Tax	11	11	11
Reimbursed Expense- Housing Authority/Libr	6,397	6,500	6,500
Reimbursed Expense	114		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,008**	**14,388**	**8,140**
Resources Available:	17,303	19,126	11,766
Expenditures:			
Social Security	12,565	15,500	15,500
Other Payroll Taxes			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,565**	**15,500**	**15,500**
Unencumbered Cash Balance Dec 31	4,738	3,626	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	15,500	15,500	15,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,500
		Tax Required	3,734
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	3,734

City of Agra
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	5,195	7,805	6,935
Receipts:			
State of Kansas Gas Tax	7,793	6,230	6,200
Reimbursed Expense	0	0	0
Donations			
ARPA Relief Funding	20,281		
Sales Tax			
Interest on Idle Funds			
Miscellaneous		0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**28,074**	**6,230**	**6,200**
Resources Available:	**33,269**	**14,035**	**13,135**
Expenditures:			
Streets	7,183	500	500
Electricity	0	6,600	6,600
Transfer to Water Reserve	18,281		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,464**	**7,100**	**7,100**
Unencumbered Cash Balance Dec 31	7,805	6,935	6,035
2021/2022/2023 Budget Authority Amount	27,381	7,100	7,100

Adopted Budget

Cemetary	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	557	557	396
Receipts:			
Interest on Idle Funds	0	45	45
Lot Sales	0	300	300
Donations			
Transfer from General			
Reimbursed Expense	335	235	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**335**	**580**	**345**
Resources Available:	**892**	**1,137**	**741**
Expenditures:			
Contractual Services	302	741	741
Commodities	33		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**335**	**741**	**741**
Unencumbered Cash Balance Dec 31	557	396	0
2021/2022/2023 Budget Authority Amount	1,466	741	741

City of Agra
2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water & Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	35,201	27,469	8,969
Receipts:			
Charges for Services	85,791	57,500	57,500
Insurance Refund	780		
Transfer from Water Savings			
Scrap Materials Sold			
Reimbursed Expenses	3,383		
Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**89,954**	**57,500**	**57,500**
Resources Available:	**125,155**	**84,969**	**66,469**
Expenditures:			
Personal Services	20,194	26,000	26,000
Contractual Services	47,197	35,000	35,000
Commodities	5,239	10,000	10,000
Capital Outlay	1,006	5,000	5,000
Transfer to General			
Transfer to Water Reserve (Savings)	24,000		
Miscellaneous	50		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**97,686**	**76,000**	**76,000**
Unencumbered Cash Balance Dec 31	27,469	8,969	-9,531
2021/2022/2023 Budget Authority Amount	76,000	76,000	76,000
	See Tab A		**See Tab E**

Adopted Budget

Parks & Recreation Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,317	1,426	713
Receipts:			
Donations & Grants	235	1,000	1,000
Interest on Idle Funds	17	17	17
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**252**	**1,017**	**1,017**
Resources Available:	**1,569**	**2,443**	**1,730**
Expenditures:			
Contractual Services	143	1,730	1,730
Commodities			
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**143**	**1,730**	**1,730**
Unencumbered Cash Balance Dec 31	1,426	713	0
2021/2022/2023 Budget Authority Amount	1,730	1,730	1,730

City of Agra

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is to be shown)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Lake Project		**Community Center**		**Water & Sewer Reserve**				**Activity Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,155	Cash Balance Jan 1	580	Cash Balance Jan 1	10,893	Cash Balance Jan 1		Cash Balance Jan 1	2,427	18,055
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations & Grants	13,609	Donations	431	Interest	43	Lot Sales		Pancake Feed	1,204	
Lease	1,030	Rent	200	Trf from Water	24,000	Interest				
Misc	15									
Total Receipts	14,654	Total Receipts	631	Total Receipts	24,043	Total Receipts	0	Total Receipts	1,204	40,532
Resources Available:	18,809	Resources Available:	1,211	Resources Available:	34,936	Resources Available:	0	Resources Available:	3,631	58,587
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	1,738	Contractual Services	230	Trf to Water				Commodities	486	
Commodities	637	Commodities	0							
Capital Outlay	14,150	Capital Outlay								
Total Expenditures	16,525	Total Expenditures	230	Total Expenditures	0	Total Expenditures	0	Total Expenditures	486	17,241
Cash Balance Dec 31	2,284	Cash Balance Dec 31	981	Cash Balance Dec 31	34,936	Cash Balance Dec 31	0	Cash Balance Dec 31	3,145	**41,346** **
										41,346 **

**Note: These two block figures should agree.

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

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

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	664,805	0	0	1,098
State Assessed	57,311	0		
Severed Minerals	0			
Personal Property	18,040			
Oil & Gas	0			
Total Value	740,156	0		

2. Personal Property: 18,040
(Use this amount on Computation to Determine Limit for 2023 budget, line 5a)

Revenue Neutral Rate 58.715

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

SAC	Fund	Rate	RN Rate
107	AGRA CITY SOC SEC	8.649	8.433
135	AGRA CITY GENERAL	49.570	48.332
217	AGRA CITY LIBRARY	2.000	1.950
	Total Levied	60.219	

4. Final Assessed Valuation from the November 2021 abstract: 721,670

5. 2021 Personal Property: 15,778
(Use this amount on Computation to Determine Limit for 2023 budget, line 5b)

Gross Earnings (Intangible) Tax Estimate: 1,167.78

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 800

8. 2020 average tax delinquency percentage: 1.895758

9. 2020 delinquency percentage for special assessments: .000000

Date Provided: 6-14-22 Provided by: Yoona Deerberg
Phillips County Clerk

Phillips County Clerk

301 State St. Suite A

Phillipsburg KS 67661

785-543-6825 tdierking@phillipscoks.com

City of Agra 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.

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

Our proposed mill levy is _____

The date of the hearing is _____ at _____ 0'clock __.m and will be held at _____ in _____, KS.

X **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.**

Signature

07/06/22
Date

City Clerk
Title

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.

X

Mapes & Miller LLP
Certified Public Accountants

418 E. Holme, Norton, KS 67654-1412
Phone: 785-877-5833 Email: mmcpas@ruraltel.net

Members of the American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

June 29, 2022

Kelly Bretton
City Clerk
P.O. Box 37
Agra, KS 67621

Dear Kelly:

Attached is a copy of the 2023 Budget. I set it at the tax lid for 2023.

Let me know if the council approves this budget for publication or wants to make some changes.

If there are no changes to be made, you will need to have the Notice of Hearing published not later than the week of July 18.

Sincerely

John Mapes CPA
mmcpas@yahoo.com

E-mailed to agracity@ruraltel.net

2023 BUDGET

From: John Mapes (mmcpas@yahoo.com)

To: agracity@ruraltel.net

Date: Wednesday, June 29, 2022 at 02:12 PM CDT

Kelly

See attached

Thanks

John Mapes



Agra 2023 Budget.pdf
1.5MB

NOTICE OF BUDGET HEARING

The governing body of

City of Agra

will meet on August 1, 2022 at 6:00 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	Estimate Tax Rate *
General	53,238	49.406	78,075	49.570	78,075	38,281	51.720
Library	1,717	2.000	1,861	2.000	1,861	1,443	1.950
Social Security	12,565	8.683	15,500	8.649	15,500	3,734	5.045
Special Highway	25,464		7,100		7,100		
Cemetary	335		741		741		
Water & Sewer	97,686		76,000		76,000		
Parks & Recreation Fund	143		1,730		1,730		
Non-Budgeted Funds-A	17,241						
Totals	208,389	60.089	181,007	60.219	181,007	43,458	58.715
						Revenue Neutral Rate **	58.715
Less: Transfers	5,460		0		0		
Net Expenditure	202,929		181,007		181,007		
Total Tax Levied	43,458		43,458		xxxxxxxxxxxxxxxxx		
Assessed Valuation	723,218		721,670		740,156		
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

Kelly Bretton

City Official Title: City Clerk

CERTIFICATE

To the Clerk of Phillips, State of Kansas
We, the undersigned, officers of
City of Agra
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	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: County Clerk's Use Only
Computation to Determine Limit for 2023		2			
Allocation of MVT, RVT, 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	8	78,075	38,281	
Debt Service	10-113				
Library	12-1220	10	1,861	1,443	
Social Security	12-16, 102	11	15,500	3,734	
Special Highway	14-535	12	7,100		
Cemetary	12-1405	12	741		
Water & Sewer		13	76,000		
Parks & Recreation Fund		13	1,730		
Non-Budgeted Funds-A		14			
Totals		xxxxxxxx	181,007	43,458	
Is a Resolution required to be passed, and attached to the budget?				NO	County Clerk's Use Only
Budget Summary		15			
Neighborhood Revitalization Rebate					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 58.715

From Preparation by:
Mapes & Miller, LLP
Certified Public Accountants
Address:
418 E Holme Street
Norton, KS 67654
Email:
mmcpas@yahoo.com

Attest: _____, 2022

_____
County Clerk

_____ _____
_____ _____
_____ _____
_____ _____
Governing Body

City of Agra

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	35,773	7,850	361	822	304	64
Bond & Interest						
Library	1,443	317	15	33	12	3
Social Security	6,242	1,370	63	143	53	11
TOTAL	43,458	9,537	439	998	369	78

County Treas Motor Vehicle Estimate 9,537
County Treas Recreational Vehicle Estimate 439
County Treas 16/20M Vehicle Estimate 998
County Treas Commercial Vehicle Tax Estimate 369
County Treas Watercraft Tax Estimate 78

Motor Vehicle Factor 0.21945
Recreational Vehicle Factor 0.01010
16/20M Vehicle Factor 0.02296
Commercial Vehicle Factor 0.00849
Watercraft Factor 0.00179

City of Agra 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	Social Security	5,460			12-16, 102
Water & Sewer	General	-	-	-	12-825d
	Totals	5,460	0	0	
	Adjustments				
	Adjusted Totals	5,460	0	0	

*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 Agra
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:											
NONE											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Agra
2023

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 On Jan 1,2022	Payments Due 2022	Payments Due 2023
NONE							
				Totals	**0**	**0**	**0**

***If you are merely 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 Agra
Phillips

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 2022	Proposed Year 2023
Ad Valorem	$1,443	$1,443
Delinquent Tax	$39	$38
Motor Vehicle Tax	$329	$317
Recreational Vehicle Tax	$11	$15
16/20M Vehicle Tax	$28	$33
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$1,850	$1,846
Difference in Total Taxes:	($4)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$721,670	$740,156
Did Assessed Valuation Decrease?	No	
Levy Rate	2	1.950
Difference in Levy Rate:	(0.050)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Not Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Agra
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	25,242	33,262	20,346
Receipts:			
Ad Valorem Tax	37,112	35,773	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	
Motor Vehicle Tax	5,193	8,128	7,850
Recreational Vehicle Tax	190	264	361
16/20M Vehicle Tax	410	699	822
Commercial Vehicle Tax	0	207	304
Watercraft Tax	58	65	64
Gross Earning (Intangible) Tax	440	440	440
LAVTR		0	0
Over payment from Phillips County		0	0
Franchise Fees	9,189	9,000	9,282
Donations	40		
Rent	600	325	325
License			
Social Security Reimbursements	1,092		
Reimbursed Expense	6,934	10,258	0
Transfer from Water			
Special Street Acct			
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**61,258**	**65,159**	**19,448**
Resources Available:	**86,500**	**98,421**	**39,794**

City of Agra

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	86,500	98,421	39,794
Expenditures:			
Agra Public Library	1,036	2,500	2,500
Rural Fire District 3A	5,551	7,200	7,200
Utilities	2,361	2,275	2,275
Telephone	2,789	1,000	1,000
Personal Services	13,762	19,500	19,500
Insurance	10,347	12,000	12,000
Legal & Professional	895	1,000	1,000
Street Work		12,000	12,000
Fuel & Other Purchases	1,972	6,000	6,000
Repairs & Maintenance	5,169	8,000	8,000
Supplies	1,348	1,000	1,000
Capital Outlay		5,600	5,600
Transfer to Social Security	5,460		
Neighborhood Revitalization Rebate			
Miscellaneous	2,548	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,238**	**78,075**	**78,075**
Unencumbered Cash Balance Dec 31	33,262	20,346	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	78,075	78,075	78,075
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	78,075
		Tax Required	38,281
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	38,281

City of Agra
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	0	0	0
Receipts:			
Ad Valorem Tax	1,447	1,443	xxxxxxxxxxxxxxxx
Delinquent Tax	38	39	38
Motor Vehicle Tax	206	329	317
Recreational Vehicle Tax	8	11	15
16/20M Vehicle Tax	16	28	33
Commercial Vehicle Tax	0	8	12
Watercraft Tax	2	3	3
State Aid - State Library			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,717**	**1,861**	**418**
Resources Available:	**1,717**	**1,861**	**418**
Expenditures:			
Appropriations to Library Board	1,717	1,861	1,861
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,717**	**1,861**	**1,861**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	1,717	1,861	1,861
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,861
		Tax Required	1,443
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,443

City of Agra
2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Social Security**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,295	4,738	3,626
Receipts:			
Ad Valorem Tax	6,375	6,242	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	995	1,429	1,370
Recreational Vehicle Tax	37	47	63
16/20M Vehicle Tax	79	123	143
Commercial Vehicle Tax	0	36	53
Watercraft Tax	11	11	11
Reimbursed Expense- Housing Authority/Libr	6,397	6,500	6,500
Reimbursed Expense	114		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,008**	**14,388**	**8,140**
Resources Available:	17,303	19,126	11,766
Expenditures:			
Social Security	12,565	15,500	15,500
Other Payroll Taxes			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,565**	**15,500**	**15,500**
Unencumbered Cash Balance Dec 31	4,738	3,626	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	15,500	15,500	15,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,500
		Tax Required	3,734
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	3,734

City of Agra
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	5,195	7,805	6,935
Receipts:			
State of Kansas Gas Tax	7,793	6,230	6,200
Reimbursed Expense	0	0	0
Donations			
ARPA Relief Funding	20,281		
Sales Tax			
Interest on Idle Funds			
Miscellaneous		0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**28,074**	**6,230**	**6,200**
Resources Available:	**33,269**	**14,035**	**13,135**
Expenditures:			
Streets	7,183	500	500
Electricity	0	6,600	6,600
Transfer to Water Reserve	18,281		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,464**	**7,100**	**7,100**
Unencumbered Cash Balance Dec 31	7,805	6,935	6,035
2021/2022/2023 Budget Authority Amount	27,381	7,100	7,100

Adopted Budget

Cemetary	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	557	557	396
Receipts:			
Interest on Idle Funds	0	45	45
Lot Sales	0	300	300
Donations			
Transfer from General			
Reimbursed Expense	335	235	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**335**	**580**	**345**
Resources Available:	**892**	**1,137**	**741**
Expenditures:			
Contractual Services	302	741	741
Commodities	33		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**335**	**741**	**741**
Unencumbered Cash Balance Dec 31	557	396	0
2021/2022/2023 Budget Authority Amount	1,466	741	741

City of Agra
2023
FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water & Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	35,201	27,469	8,969
Receipts:			
Charges for Services	85,791	57,500	57,500
Insurance Refund	780		
Transfer from Water Savings			
Scrap Materials Sold			
Reimbursed Expenses	3,383		
Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**89,954**	**57,500**	**57,500**
Resources Available:	**125,155**	**84,969**	**66,469**
Expenditures:			
Personal Services	20,194	26,000	26,000
Contractual Services	47,197	35,000	35,000
Commodities	5,239	10,000	10,000
Capital Outlay	1,006	5,000	5,000
Transfer to General			
Transfer to Water Reserve (Savings)	24,000		
Miscellaneous	50		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**97,686**	**76,000**	**76,000**
Unencumbered Cash Balance Dec 31	27,469	8,969	-9,531
2021/2022/2023 Budget Authority Amount	76,000	76,000	76,000
	See Tab A		**See Tab E**

Adopted Budget

Parks & Recreation Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,317	1,426	713
Receipts:			
Donations & Grants	235	1,000	1,000
Interest on Idle Funds	17	17	17
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**252**	**1,017**	**1,017**
Resources Available:	**1,569**	**2,443**	**1,730**
Expenditures:			
Contractual Services	143	1,730	1,730
Commodities			
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**143**	**1,730**	**1,730**
Unencumbered Cash Balance Dec 31	1,426	713	0
2021/2022/2023 Budget Authority Amount	1,730	1,730	1,730

City of Agra

NON-BUDGETED FUNDS (A)

2023

(Only the actual budget year for 2021 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Lake Project		**Community Center**		**Water & Sewer Reserve**				**Activity Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,155	Cash Balance Jan 1	580	Cash Balance Jan 1	10,893	Cash Balance Jan 1		Cash Balance Jan 1	2,427	18,055
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations & Grants	13,609	Donations	431	Interest	43	Lot Sales		Pancake Feed	1,204	
Lease	1,030	Rent	200	Trf from Water	24,000	Interest				
Misc	15									
Total Receipts	14,654	Total Receipts	631	Total Receipts	24,043	Total Receipts	0	Total Receipts	1,204	40,532
Resources Available:	18,809	Resources Available:	1,211	Resources Available:	34,936	Resources Available:	0	Resources Available:	3,631	58,587
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	1,738	Contractual Services	230	Trf to Water				Commodities	486	
Commodities	637	Commodities	0							
Capital Outlay	14,150	Capital Outlay								
Total Expenditures	16,525	Total Expenditures	230	Total Expenditures	0	Total Expenditures	0	Total Expenditures	486	17,241
Cash Balance Dec 31	2,284	Cash Balance Dec 31	981	Cash Balance Dec 31	34,936	Cash Balance Dec 31	0	Cash Balance Dec 31	3,145	**41,346** **
										41,346 **

**Note: These two block figures should agree.

Mapes & Miller LLP
Certified Public Accountants

418 E. Holme, Norton, KS 67654-1412
Phone: 785-877-5833 Email: mmcpas@ruraltel.net

Members of the American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

June 29, 2022

Pat Hammond
672 Washington
Long Island, KS 67647

Pat:

Enclosed is the 2023 budget for the City. We have enclosed two copies of the budget, one is for filing with the County Clerk and the other is for your files.

Let me know if the council approves the budget and I will e-mailed the Notice of Hearing to the paper for publication.

You will need to attach "Signed Resolution and the Roll Call Vote on the Resolution" along with the "Proof of Publication" to the budget forms. After the governing body signs the certificate page, the original should be sent to the County Clerk before September 20th.

Kent Thalheim should be sending you the signed copies for the Cemetery District.

If you have any questions, please feel free to contact me.

Sincerely,

John Mapes CPA

MAPES & MILLER LLP
Certified Public Accountants
418 E Holme
Norton, KS 67654
(785) 877-5833

Enclosures