AFFIDAVIT OF PUBLICATION

Nickerson

STATE OF KANSAS, RICE COUNTY, ss:

Frank W. Mercer being first duly sworn, deposes and says:
That he is publisher of

THE STERLING KANSAS BULLETIN

A weekly newspaper printed in the State of Kansas, and published in and of general circulation in Rice County, Kansas, with a general paid circulation on a weekly basis in Rice 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 uninterruptedly 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 of Sterling, Kansas, in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time only, being made as aforesaid on the 11th day of August, 2022

F W Mercer

Publisher

Subscribed and sworn to before me

this 12th day of August, 2022

Koni Hendricks

Notary Public

NOTARY PUBLIC STATE OF KANSAS
KONI HENDRICKS
NOTARY PUBLIC
STATE OF KANSAS
My App. Exp. 7-22-24

My commission expires July 22, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Nickerson, Kansas

will meet on August 29, 2022 at 5:30 p.m. at 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 Nickerson City Office 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 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	544,600	60.158	707,103	60.158	1,062,413	255,503	58.158
Debt Service	170,607	10.390	181,475	11.417	208,621	50,157	11.417
Library	19,200	4.961	25,000	4.960	53,429	21,791	4.960
Recreation	6,000	1.262	6,934	1.234	7,400	5,422	1.234
Special Highway	35,258		23,000		63,869		
Sewer	190,879		199,503		263,116		
Solid Waste	65,575		69,000		107,361		
[illegible]ment Reserve Fund	25,403		127,511		145,776		
[illegible]l Improvement Fund	60,000		75,000		108,846		
Cemetery Endowment			5,837		15,084		
Sewer Replacement					13,815		
Water	211,107		266,930		337,712		
Capital Impr. 1% Sales Tax Fu	96,175		64,369		236,222		
Non-Budgeted Funds-A	36,316						
Totals	1,461,120	76.771	1,751,662	77.769	2,623,664	332,873	75.769
						*Revenue Neutral Rate***	*73.961*
Less: Transfers	269,769		230,474		230,474		
Net Expenditure	1,191,351		1,521,188		2,393,190		
Total Tax Levied	314,720		324,944		xxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,099,529		4,178,230		4,393,257		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	2,810,202	3,015,000	2,900,000
Revenue Bonds	0	0	0
Other	177,217	160,068	142,333
Lease Purchase Principal	83,537	83,031	83,031
Total	3,070,956	3,258,099	3,125,364

*Tax rates are expressed in mills

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

April Beshears
Official Title: City Clerk

(Published in the Sterling Bulletin, Sterling, Rice County, Kansas, on August 11, 2022).

Nickerson City + Rec-N

State of Kansas
City

2023

CERTIFICATE

To the Clerk of Reno County, State of Kansas
We, the undersigned, officers of
City of Nickerson, Kansas
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 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 Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	1,062,413	255,503	58.166
Debt Service	10-113	8	208,621	50,157	11.418
Library	12-1220	8	53,429	21,791	4.960
Recreation	19-2801	9	7,400	5,422	~~1.234~~ 1.173
Special Highway		10	63,869		
Sewer		11	263,116		
Solid Waste		11	107,361		
Eqiupment Reserve Fund		12	145,776		
Capital Improvement Fund		12	108,846		
Cemetery Endowment		13	15,084		
Sewer Replacement		13	13,815		
Water		14	337,712		
Capital Impr. 1% Sales Tax Fund		15	236,222		
Non-Budgeted Funds-A		16			
Totals		xxxxxxx	2,623,664	332,873	1.173
Budget Hearing Notice		17			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			
RNR Hearing Notice		19			
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Rec N to exceed
74.545
1.173
Rec 75.718

City RNR - 72.788
Rec RNR - 1.173

City - 74.535
Rec - 1.234

4,392,625

Revenue Neutral Rate 73.961

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com
chenson@loyd-group.com

Attest: _____, 2022

County Clerk

Governing Body

FILED
SEP 09 2022
Donna Patton
COUNTY CLERK

No assurance is provided.

City of Nickerson, Kansas

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 Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	251,354	39,820	872	463	388	245
Debt Service	47,706	7,558	165	88	74	46
Library	20,727	3,284	72	38	32	20
Recreation	5,157	817	18	10	8	5
TOTAL	324,944	51,479	1,127	599	502	316

County Treas Motor Vehicle Estimate	51,479				
County Treas Recreational Vehicle Estimate		1,127			
County Treas 16/20M Vehicle Estimate			599		
County Treas Commercial Vehicle Tax Estimate				502	
County Treas Watercraft Tax Estimate					316

Motor Vehicle Factor	0.15842				
Recreational Vehicle Factor		0.00347			
16/20M Vehicle Factor			0.00184		
Commercial Vehicle Factor				0.00154	
Watercraft Factor					0.00097

No assurance is provided.

City of Nickerson, Kansas 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	Equipment Reserve Fund	15,000	20,000	20,000	KSA 12-1, 118
Capital Improvement 1%	General Fund	14,369	14,369	14,369	City Ordinance
Sewer Fund	Bond and Interest Fund	135,000	120,705	120,705	KSA 12-630
Water Fund	Bond and Interest Fund	5,400	5,400	5,400	KSA 12-630
Water Fund	Capital Improvement Fund	0	25,000	25,000	City Ordinance
Water Fund	Equipment Reserve Fund	25,000	25,000	25,000	City Ordinance
General Fund	Capital Improvement Fund	15,000	20,000	20,000	KSA 12-1, 118
Capital Improvement	General Fund	60,000	0	0	City Ordinance
	Totals	269,769	230,474	230,474	
	Adjustments*				
	Adjusted Totals	269,769	230,474	230,474	

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

No assurance is provided.

City of Nickerson, Kansas 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:											
Series 2012, C	10/1/2012	10/1/2022	.9-2.80	416,000	45,000	4/1,10/1	10/1	1,260	45,000	0	0
2020 Bond	10/15/2020	2/1/2050	1.15-3.00	2,930,000	2,855,000	2/1, 8/1	2/1	65,165	70,000	63,065	70,000
Total G.O. Bonds					**2,900,000**			**66,425**	**115,000**	**63,065**	**70,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Loan	11/6/2008	8/1/2028	3.04	332,289	142,333	2/1, 8/1	2/1, 8/1	4,189	18,341	3,626	18,968
Total Other					**142,333**			**4,189**	**18,341**	**3,626**	**18,968**
Total Indebtedness					**3,042,333**			**70,614**	**133,341**	**66,691**	**88,968**

No assurance is provided.

City of Nickerson, Kansas 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
John Deere Tractor	1/23/2020	60	4.01	83,031	83,031	18,659	18,659
Totals					**83,031**	**18,659**	**18,659**

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

No assurance is provided.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2023

Library found in: City of Nickerson, Kansas
Reno County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem Tax	$20,727	$21,791
Delinquent Tax	$592	$592
Motor Vehicle Tax	$3,556	$3,284
Recreational Vehicle Tax	$69	$72
16/20M Vehicle Tax	$38	$38
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$24,982	$25,777
Difference in Total Taxes:	$795	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$4,178,230	$4,393,257
Did Assessed Valuation Decrease?	No	
Levy Rate	4.96	4.960
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

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

City of Nickerson, Kansas 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	574,556	704,448	528,380
Receipts:			
Ad Valorem Tax	202,664	251,354	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	13,916	4,373	4,373
Motor Vehicle Tax	45,289	43,120	39,820
Recreational Vehicle Tax	1,007	836	872
16/20M Vehicle Tax	165	458	463
Commercial Vehicle Tax	975	285	388
Watercraft Tax	0	240	245
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Sales Tax	147,539	138,000	140,000
Franchise Tax	82,678	71,000	71,000
Licenses and Permits	670	2,000	2,000
Dog License & Tags	231	1,000	1,000
Inspections	430	0	0
Building Permits	2,241	0	0
Fines and Forfeitures	182	1,000	1,000
Charges for Services	0	1,000	1,000
Cemetery Services	0	1,000	1,000
Reimbursed Expenses	62,894	1,000	1,000
Community Center	2,940	0	0
Zoning Fees	50	0	0
Donations	50	0	0
Transfer from Capital Improvements Fund	60,000	0	0
Transfer from Capital Imp Fund 1%	14,369	14,369	14,369
Special Assessments	35,038	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,162	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	2	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**674,492**	**531,035**	**278,530**
Resources Available:	**1,249,048**	**1,235,483**	**806,910**

City of Nickerson, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	1,249,048	1,235,483	806,910
Expenditures:			
General Administrative	306,969	309,691	309,691
Police	0	2,000	2,000
Maintenance	180,049	189,281	189,281

Court	0	4,990	4,990
EMT's	13,753	31,831	31,831
City Treasurer	2,958	3,360	3,360
Employee Benefits	0	96,850	96,850
Governing Body	2,642	5,200	5,200
Sub-Total detail page	506,371	643,203	643,203
Community Center	8,229	8,900	8,900
Planning Commision	0	15,000	15,000
Lease Purchase - Kyocera Printers	0	0	0
Transfer to Equipment Reserve	15,000	20,000	20,000
Transfer to Capital Improvements	15,000	20,000	20,000
Cash Forward (2023 column)			355,310
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**544,600**	**707,103**	**1,062,413**
Unencumbered Cash Balance Dec 31	704,448	528,380	xxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	950,114	988,589	1,062,413
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,062,413
		Tax Required	255,503
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	255,503

No assurance is provided.

City of Nickerson, Kansas 2023

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Administrative			
Personal Services	132,451	110,520	110,520
Contractual	83,232	99,790	99,790
Commodities	91,286	25,000	25,000
Capital Outlay	0	74,381	74,381
Miscellaneous	0	0	0
Total	**306,969**	**309,691**	**309,691**
Police			
Contractual	0	2,000	2,000
Total	**0**	**2,000**	**2,000**
Maintenance			
Personal Services	75,120	100,000	100,000
Contractual	2,071	10,000	10,000
Commodities	102,827	78,281	78,281
Capital Outlay	31	1,000	1,000
Total	**180,049**	**189,281**	**189,281**
Court			
Personal Services	0	0	0
Contractual	0	210	210
Commodities	0	4,780	4,780
Capital Outlay	0	0	0
Total	**0**	**4,990**	**4,990**
EMT's			
Personal Services	7,273	14,200	14,200
Contractual	0	12,231	12,231
Commodities	6,480	5,400	5,400
Capital Outlay	0	0	0
Total	**13,753**	**31,831**	**31,831**
City Treasurer			
Personal Services	2,958	3,280	3,280
Contractual	0	0	0
Commodities	0	80	80
Capital Outlay	0	0	0
Total	**2,958**	**3,360**	**3,360**
Employee Benefits			
Health Insurance	0	43,550	43,550
Unemployment	0	8,300	8,300
KPERS	0	22,500	22,500
FICA Match ER	0	22,500	22,500
Total	**0**	**96,850**	**96,850**
Governing Body			
Personal Services	2,642	4,990	4,990
Contractual	0	0	0
Commodities	0	210	210
Capital Outlay	0	0	0
Total	**2,642**	**5,200**	**5,200**
Page Total	**506,371**	**643,203**	**643,203**

(Note: Should agree with general sub-totals.)

City of Nickerson, Kansas 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	4,588	24,330	24,428
Receipts:			
Ad Valorem Tax	40,532	47,706	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,506	0	0
Motor Vehicle Tax	6,672	7,447	7,558
Recreational Vehicle Tax	22	145	165
16/20M Vehicle Tax	148	79	88
Commercial Vehicle Tax	0	49	74
Watercraft Tax	69	42	46
Transfer from Water	5,400	5,400	5,400
Transfer from Sewer	135,000	120,705	120,705
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**190,349**	**181,573**	**134,036**
Resources Available:	**194,937**	**205,903**	**158,464**
Expenditures:			
Principal	115,000	115,000	70,000
Interest	55,607	66,425	63,065
Commission	0	50	50
Cash Basis Reserve (2023 column)			75,506
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**170,607**	**181,475**	**208,621**
Unencumbered Cash Balance Dec 31	24,330	24,428	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	194,061	195,415	208,621
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	208,621
		Tax Required	50,157
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	50,157

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	22,297	27,574	27,600
Receipts:			
Ad Valorem Tax	19,182	20,727	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,291	592	592
Motor Vehicle Tax	3,710	3,556	3,284
Recreational Vehicle Tax	83	69	72
16/20M Vehicle Tax	10	38	38
Commercial Vehicle Tax	41	24	32
Watercraft Tax	0	20	20
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	160	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,477**	**25,026**	**4,038**
Resources Available:	**46,774**	**52,600**	**31,638**
Expenditures:			
Library Appropriations	19,200	25,000	53,429
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**19,200**	**25,000**	**53,429**
Unencumbered Cash Balance Dec 31	27,574	27,600	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	28,105	43,435	53,429
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	53,429
		Tax Required	21,791
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	21,791

No assurance is provided.

City of Nickerson, Kansas 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,559	1,754	1,020
Receipts:			
Ad Valorem Tax	4,817	5,157	xxxxxxxxxxxxxxxxxx
Delinquent Tax	376	100	100
Motor Vehicle Tax	944	904	817
Recreational Vehicle Tax	22	18	18
16/20M Vehicle Tax	26	10	10
Commercial Vehicle Tax	10	6	8
Watercraft Tax	0	5	5
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**6,195**	**6,200**	**958**
Resources Available:	7,754	7,954	1,978
Expenditures:			
Recreation Commision Appropriation	6,000	6,000	6,000
Commodities	0	934	934
Cash Forward (2023 column)			466
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,000**	**6,934**	**7,400**
Unencumbered Cash Balance Dec 31	1,754	1,020	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	7,903	6,934	7,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,400
		Tax Required	5,422
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	5,422

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	xxxxxxxxxxxxxxxxxx
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% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

No assurance is provided.

City of Nickerson, Kansas 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	26,285	24,109	32,249
Receipts:			
State of Kansas Gas Tax	28,739	27,330	27,750
County Transfers Gas	4,343	3,810	3,870
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,082**	**31,140**	**31,620**
Resources Available:	**59,367**	**55,249**	**63,869**
Expenditures:			
Contractual Services	12,462	8,000	8,000
Commodities	22,796	15,000	15,000
Cash Forward (2023 column)			40,869
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**35,258**	**23,000**	**63,869**
Unencumbered Cash Balance Dec 31	24,109	32,249	0
2021/2022/2023 Budget Authority Amount:	49,119	39,752	63,869

No assurance is provided.

City of Nickerson, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	77,463	92,619	78,116
Receipts:			
Sewer Service Fees	184,286	185,000	185,000
Reimbursed expenses	21,749	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**206,035**	**185,000**	**185,000**
Resources Available:	**283,498**	**277,619**	**263,116**
Expenditures:			
Personal Services	31,933	25,000	25,000
Contracted Services	1,831	5,000	5,000
Commodities	22,115	25,000	25,000
Capital Outlay	0	23,798	23,798
Transfer to Bond & Interest	135,000	120,705	120,705
Cash Forward (2023 column)			63,613
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**190,879**	**199,503**	**263,116**
Unencumbered Cash Balance Dec 31	92,619	78,116	0
2021/2022/2023 Budget Authority Amount:	264,665	203,798	263,116

Adopted Budget

Solid Waste	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	42,868	48,361	43,361
Receipts:			
Trash Service Fees	71,068	64,000	64,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**71,068**	**64,000**	**64,000**
Resources Available:	**113,936**	**112,361**	**107,361**
Expenditures:			
Contractual Services	65,575	69,000	69,000
Cash Forward (2023 column)			38,361
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**65,575**	**69,000**	**107,361**
Unencumbered Cash Balance Dec 31	48,361	43,361	0
2021/2022/2023 Budget Authority Amount:	101,540	80,868	107,361

No assurance is provided.

City of Nickerson, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Eqiupment Reserve Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	168,690	183,287	100,776
Receipts:			
Transfer from Water Fund	25,000	25,000	25,000
Transfer from General Fund	15,000	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**40,000**	**45,000**	**45,000**
Resources Available:	**208,690**	**228,287**	**145,776**
Expenditures:			
Capital Outlay	25,403	108,852	108,852
John Deere Tractor Lease	0	18,659	18,659
Cash Forward (2023 column)			18,265
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,403**	**127,511**	**145,776**
Unencumbered Cash Balance Dec 31	183,287	100,776	0
2021/2022/2023 Budget Authority Amount:	139,280	131,179	145,776

Adopted Budget

Capital Improvement Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	138,846	93,846	63,846
Receipts:			
Transfer from Water Fund	0	25,000	25,000
Transfer from General Fund	15,000	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,000**	**45,000**	**45,000**
Resources Available:	**153,846**	**138,846**	**108,846**
Expenditures:			
Capital Outlay	0	75,000	105,000
Transfer to General Fund	60,000	0	0
Cash Forward (2023 column)			3,846
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**60,000**	**75,000**	**108,846**
Unencumbered Cash Balance Dec 31	93,846	63,846	0
2021/2022/2023 Budget Authority Amount:	175,772	105,828	108,846

No assurance is provided.

City of Nickerson, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Cemetery Endowment**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	12,977	20,121	14,684
Receipts:			
Sale of Lots	5,524	400	400
Monument fee	245	0	0
Services	1,375	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,144**	**400**	**400**
Resources Available:	**20,121**	**20,521**	**15,084**
Expenditures:			
Contractual Services	0	5,837	5,837
Cash Forward (2023 column)			9,247
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**5,837**	**15,084**
Unencumbered Cash Balance Dec 31	20,121	14,684	0
2021/2022/2023 Budget Authority Amount:	9,817	7,940	15,084

Adopted Budget

Sewer Replacement	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	13,815	13,815	13,815
Receipts:			
Utility service fees	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**13,815**	**13,815**	**13,815**
Expenditures:			
Contracted Services	0	0	0
Cash Forward (2023 column)			13,815
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**13,815**
Unencumbered Cash Balance Dec 31	13,815	13,815	0
2021/2022/2023 Budget Authority Amount:	13,815	13,815	13,815

No assurance is provided.

City of Nickerson, Kansas 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	202,353	204,642	137,712
Receipts:			
Water Collections	177,982	200,000	200,000
Insurance Reimbursements	16,427	0	0
Sales Tax	1,545	0	0
Hookup fees	2,250	0	0
Interest on Idle Funds			
Miscellaneous	15,192	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**213,396**	**200,000**	**200,000**
Resources Available:	**415,749**	**404,642**	**337,712**
Expenditures:			
Personal Services	79,836	75,000	75,000
Contracted Services	27,699	50,000	50,000
Commodities	50,160	39,000	39,000
Capital Outlay	0	25,000	25,000
KDHE Loan Payment	23,012	22,530	22,594
Transfer to B&I	5,400	5,400	5,400
Transfer to Equipment Fund	25,000	25,000	25,000
Transfer to Capital Improvement	0	25,000	25,000
Cash Forward (2023 column)			70,718
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**211,107**	**266,930**	**337,712**
Unencumbered Cash Balance Dec 31	204,642	137,712	0
2021/2022/2023 Budget Authority Amount:	322,096	280,257	337,712

No assurance is provided.

City of Nickerson, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Impr. 1% Sales Tax Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	160,911	156,591	164,222
Receipts:			
Sales Tax	91,855	72,000	72,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**91,855**	**72,000**	**72,000**
Resources Available:	**252,766**	**228,591**	**236,222**
Expenditures:			
Capital Outlay	81,806	50,000	50,000
Transfer to General Fund	14,369	14,369	14,369
Cash Forward (2023 column)			171,853
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**96,175**	**64,369**	**236,222**
Unencumbered Cash Balance Dec 31	156,591	164,222	0
2021/2022/2023 Budget Authority Amount:	228,632	105,513	236,222

No assurance is provided.

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer Lagoon		**Sewer Bond**		**ARPA**		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,022	Cash Balance Jan 1	36,316	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		41,338
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Loan proceeds	0	Loan Proceeds	0	Grants	76,152					
Trf from Sewer Utility Fu	0									
Total Receipts	0	Total Receipts	0	Total Receipts	76152	Total Receipts	0	Total Receipts	0	76,152
...rces Available:	5,022	Resources Available:	36,316	Resources Available:	76,152	Resources Available:	0	Resources Available:	0	117,490
...ditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual services	0	Commodities	36,316	Contractual Services	0					
Commodities	0									
Total Expenditures	0	Total Expenditures	36,316	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	36,316
Cash Balance Dec 31	5,022	Cash Balance Dec 31	0	Cash Balance Dec 31	76,152	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**81,174** **
										81,174 **

**Note: These two block figures should agree.

No assurance is provided.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Nickerson, Kansas

will meet on August 29th, 2022 at 5:30 PM at City Offices 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 City Offices 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 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	544,600	60.158	707,103	60.158	1,062,413	255,503	58.158
Debt Service	170,607	10.390	181,475	11.417	208,621	50,157	11.417
Library	19,200	4.961	25,000	4.960	53,429	21,791	4.960
Recreation	6,000	1.262	6,934	1.234	7,400	5,422	1.234
Special Highway	35,258		23,000		63,869		
Sewer	190,879		199,503		263,116		
Solid Waste	65,575		69,000		107,361		
Eqiupment Reserve Fund	25,403		127,511		145,776		
Capital Improvement Fund	60,000		75,000		108,846		
Cemetery Endowment			5,837		15,084		
Sewer Replacement					13,815		
Water	211,107		266,930		337,712		
Capital Impr. 1% Sales Tax Fu	96,175		64,369		236,222		
Non-Budgeted Funds-A	36,316						
Totals	1,461,120	76.771	1,751,662	77.769	2,623,664	332,873	75.769
						*Revenue Neutral Rate***	*73.961*
Less: Transfers	269,769		230,474		230,474		
Net Expenditure	1,191,351		1,521,188		2,393,190		
Total Tax Levied	314,720		324,944		xxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,099,529		4,178,230		4,393,257		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	2,810,202	3,015,000	2,900,000
Revenue Bonds	0	0	0
Other	177,217	160,068	142,333
Lease Purchase Principal	83,537	83,031	83,031
Total	3,070,956	3,258,099	3,125,364

*Tax rates are expressed in mills

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

April Beshears

Official Title: City Clerk

No assurance is provided.

Date 8/29/22 Nickerson Council Meeting Page 1

1- Berridge [A] 2-Rohling [Y] 3-Ahrens [Y] 4-Burris [Y] 5-Jenkins [A] 6- Richard [Y]

Motion: RNR Hearing
1.
2.

1- Richard [Y] 2-Berridge [ ] 3- Rohling [Y] 4-Ahrens [Y] 5- Burris [Y] 6-Jenkins [ ]

Motion: Motion to adopt resolution 2022-04
1. Richard
2. Ahrens

1-Jenkins [ ] 2- Richard [ ] 3-Berridge [ ] 4- Rohling [ ] 5-Ahrens [ ] 6- Burris [ ]

Motion: Budget Hearing
1.
2.

1-Burris [Y] 2- Jenkins [ ] 3-Richard [Y] 4- Berridge [ ] 5-Rohling [Y] 6- Ahrens [Y]

Motion: Motion to adopt 2023 Budget
1. Richard
2. Rohling

1- Ahrens [ ] 2-Burris [ ] 3- Jenkins [ ] 4-Richard [ ] 5- Berridge [ ] 6-Rohling [ ]

Motion: Adjourn @ 5:34
1. Ahrens
2. Burris

1- Rohling [ ] 2-Ahrens [ ] 3- Burris [ ] 4-Jenkins [ ] 5- Richard [ ] 6- Berridge [ ]

Motion:
1.
2.

1- Berridge [ ] 2- Rohling [ ] 3-Ahrens [ ] 4- Burris [ ] 5-Jenkins [ ] 6- Richard [ ]

Motion:
1.
2.

1- Richard [ ] 2- Berridge [ ] 3- Rohling [ ] 4-Ahrens [ ] 5- Burris [ ] 6-Jenkins [ ]

Motion:
1.
2.

City of Nickerson Council
Special Meeting

15 N. Nickerson
Nickerson, KS 67561

Monday, August 29, 2022
5:30 p.m.

Call to Order

Roll Call

New Business – each item limit to 15 minutes

1. Revenue Neutral Rate Hearing
2. Revenue Neutral Rate Resolution 2022-04
3. Budget Hearing
4. Adoption of 2023 Budget

Adjournment

Roll Call Vote

Municipality Name: City of Nickerson
Hearing to Adopt the 2023 Budget
Date: 8/29/2022

Governing Body Member Name	Yes	No	Absent
Jane Jenkins			X
Brad Berridge			X
Jon Rohling	X		
Jose Ahrens	X		
Angie Richard	X		
Tom Burris	X		

	Yes	No	Absent
Total	4	Ø	2

Verdict: passed 4 - Ø

Attested: [signature]

Resolution No. 2022-04

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

WHEREAS, the Revenue Neutral Rate for the City of Nickerson was calculated as 73.961 mills by the Reno County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 29, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Nickerson, 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 NICKERSON:

The City of Nickerson shall levy a property tax rate exceeding the Revenue Neutral Rate of 75.769 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 29th day of August 2022 (month and year) and **SIGNED** by the Mayor.

Peggy L. Ruebke

Peggy Ruebke
Mayor

Attested:

April Beshears
City Clerk

Roll Call Vote

Municipality Name: City of Nickerson
Hearing to Exceed Revenue Neutral Rate
Date: 8/29/2022
Resolution No. 2022-04

Governing Body Member Name	Yes	No	Absent
Jane Jenkins			X
Brad Berridge			X
Jon Rohling	X		
Jose Ahrens	X		
Angie Richard	X		
Tom Burris	X		

	Yes	No	Absent
Total	4		2

Verdict: passed 4 - Ø

Attested: _____