CERTIFICATE

To the Clerk of Jackson County, State of Kansas
We, the undersigned, officers of
City of Holton
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: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	2,211,457	1,299,054	51.801
Debt Service	10-113	8	36,000	32,904	1.321
Library	12-1220	8	165,661	150,445	5.999
Debt Service					
Special Highway		9	493,497		
Electric		9	6,354,865		
Water		10	1,384,342		
Sewer		10	1,251,725		
Trash		11	200,000		
Special Park		11	105,251		
Capital Improvement		12	1,100,000		
		12			
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Totals		xxxxxx	13,302,798	1,482,403	59.112
Budget Hearing Notice		15			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			25.077.701
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 55.797

Assisted by:
Michael D Peroo CPA PA

Address:
14123 S Mur Len Rd
Olathe, KS 66062
Email:
mike@peroocpa.com

Attest: , 2022

Kathy Muck
County Clerk

Mike Meerpohl
Eric Bilyeu
Marilyn M. Watkins
Phil Dickson
Tim Morris
Governing Body

Public Notice

(Published in The Holton Recorder, Holton, Kan., on Wednesday, Aug. 24, 2022.)

NOTICE OF BUDGET HEARING

The governing body of

City of Holton

will meet on September 6, 2022 at 7:00 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	Proposed Estimated Tax Rate *
General	1,875,511	52.821	1,906,547	51.935	2,211,457	1,299,054	51.805
Liability Insurance	35,560	1.576	35,535	1.182	36,000	32,904	1.312
Library	154,849	6.000	157,210	6.000	165,661	150,445	6.000
Debt Service							
Special Highway	378,257		453,227		493,497		
Electric	5,144,471		5,313,000		6,354,865		
Water	1,090,822		1,131,576		1,384,342		
Sewer	1,030,489		1,135,039		1,251,725		
Trash	165,796		200,000		200,000		
Special Park	38,692		34,000		105,251		
Capital Improvement	39,084		1,000,000		1,100,000		
Non-Budgeted Funds-A	1,306,676						
Non-Budgeted Funds-B	43,324						
Totals	11,303,531	60.397	11,366,134	59.117	13,302,798	1,482,403	59.117
						*Revenue Neutral Rate***	*55.797*
Less: Transfers	346,920		0		701,659		
Net Expenditure	10,956,611		11,366,134		12,601,139		
Total Tax Levied	1,406,242		1,405,893		xxxxxxxxxxxxxxxxx		
Assessed Valuation	23,277,675		23,667,497		25,075,740		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	265,000		0		0		
Revenue Bonds	0		0		0		
Other	2,440,809		2,092,917		1,740,587		
Lease Purchase Principal	0		0		0		
Total	2,705,809		2,092,917		1,740,587		

*Tax rates are expressed in mills

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

Teresa Riley

City Official Title: City Clerk

L34t1

City of Holton

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	1,235,097	120,900	2,113	1,129	6,919	645
Liability Insurance	28,106	2,751	48	26	157	15
Library	142,690	13,967	244	131	799	75
Debt Service						
TOTAL	1,405,893	137,618	2,405	1,286	7,875	735

County Treas Motor Vehicle Estimate	137,618				
County Treas Recreational Vehicle Estimate		2,405			
County Treas 16/20M Vehicle Estimate			1,286		
County Treas Commercial Vehicle Tax Estimate				7,875	
County Treas Watercraft Tax Estimate					735

Motor Vehicle Factor	0.09789				
Recreational Vehicle Factor		0.00171			
16/20M Vehicle Factor			0.00091		
Commercial Vehicle Factor				0.00560	
Watercraft Factor					0.00052

City of Holton 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
Electric	Capital Improvement			350,000	12-825d
Electric	Equipment Reserve			100,000	12-825d
General	Equipment Reserve	181,500			12-1,117
Bond & Interest	General	38,420			10-117a
Special Street	Equipment Reserve	100,000			12-1,117
Special Parks	General	27,000			12-1,117
Special Sales Tax	Sewer			251,659	12-1,118
	Totals	346,920	0	701,659	
	Adjustments			100000	
	Adjusted Totals	346,920	0	601,659	

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

City of Holton

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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE	9/1/2006	3/1/2026	2.75	4,628,576	1,740,587	Mar-Sep	Mar-Sep	47,941	364,698	35,139	377,500
Total Other					**1,740,587**			**47,941**	**364,698**	**35,139**	**377,500**
Total Indebtedness					**1,740,587**			**47,941**	**364,698**	**35,139**	**377,500**

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

Budgeted Year: 2023

Library found in: City of Holton
Jackson County

As provided in KSA 79-2553 *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	$142,690	$150,445
Delinquent Tax	$0	$0
Motor Vehicle Tax	$13,021	$13,967
Recreational Vehicle Tax	$190	$244
16/20M Vehicle Tax	$120	$131
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$156,021	$164,787
Difference in Total Taxes:	$8,766	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$23,667,497	$25,075,740
Did Assessed Valuation Decrease?	No	
Levy Rate	6	6.000
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.

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	318,184	323,611	278,405
Receipts:			
Ad Valorem Tax	1,212,052	1,235,097	xxxxxxxxxxxxxxxxxx
Delinquent Tax	17,174		
Motor Vehicle Tax	127,706	114,340	120,900
Recreational Vehicle Tax	1,548	1,669	2,113
16/20M Vehicle Tax	985	1,057	1,129
Commercial Vehicle Tax	6,252	6,541	6,919
Watercraft Tax	384	345	645
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	7,754	6,000	6,000
Local Sales Tax	344,633	340,000	340,000
Franchise Tax	87,571	90,000	90,000
Licenses	19,658	17,000	17,000
Other Taxes	577	577	577
Fees from Fines	19,836	15,000	15,000
Lake Fees	16,203	16,000	16,000
Transfer			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,715	2,715	2,715
Neighborhood Revitalization Rebate			0
Miscellaneous	15,890	15,000	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,880,938**	**1,861,341**	**633,998**
Resources Available:	**2,199,122**	**2,184,952**	**912,403**

City of Holton

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	2,199,122	2,184,952	912,403
Expenditures:			
General Administration	42,880	50,633	55,512
Police	600,069	666,336	790,229
Fire	371,254	326,800	361,054
Street	344,324	397,778	477,726
Park	451,564	465,000	526,936
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	1,810,091	1,906,547	2,211,457
Transfer	65,420		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,875,511**	**1,906,547**	**2,211,457**
Unencumbered Cash Balance Dec 31	323,611	278,405	xxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	2,039,605	2,031,433	2,211,457
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,211,457
		Tax Required	1,299,054
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,299,054

City of Holton 2023

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Administration			
Salaries	12,749	14,633	15,512
Contractual	22,734	24,500	26,500
Commodities	5,597	6,000	8,000
Capital Outlay	1,800	5,500	5,500
Total	**42,880**	**50,633**	**55,512**
Police			
Salaries	473,367	546,000	635,229
Contractual	56,591	50,000	66,500
Commodities	31,663	33,836	36,500
Capital Outlay	38,448	36,500	52,000
Total	**600,069**	**666,336**	**790,229**
Fire			
Salaries	213,352	246,000	273,554
Contractual	15,626	20,800	21,500
Commodities	9,303	10,000	11,000
Capital Outlay	132,973	50,000	55,000
Total	**371,254**	**326,800**	**361,054**
Street			
Salaries	239,414	260,000	294,226
Contractual	28,577	37,000	38,500
Commodities	72,762	78,500	95,000
Capital Outlay	3,571	22,278	50,000
Total	**344,324**	**397,778**	**477,726**
Park			
Salaries	322,816	330,000	364,936
Contractual	33,746	40,000	46,500
Commodities	74,807	75,000	74,500
Capital Outlay	20,195	20,000	41,000
Total	**451,564**	**465,000**	**526,936**
Page 1 - Total	**1,810,091**	**1,906,547**	**2,211,457**

City of Holton 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Liability Insurance**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	555	3,830	99
Receipts:			
Ad Valorem Tax	36,494	28,106	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	2,175	3,411	2,751
Recreational Vehicle Tax	19	50	48
16/20M Vehicle Tax	33	32	26
Commercial Vehicle Tax	106	195	157
Watercraft Tax	8	10	15
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,835**	**31,804**	**2,997**
Resources Available:	**39,390**	**35,634**	**3,096**
Expenditures:			
Contractual	35,560	35,535	36,000
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**35,560**	**35,535**	**36,000**
Unencumbered Cash Balance Dec 31	3,830	99	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	39,221	35,535	36,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	36,000
		Tax Required	32,904
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	32,904

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	405	405	0
Receipts:			
Ad Valorem Tax	139,512	142,690	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	14,247	13,021	13,967
Recreational Vehicle Tax	217	190	244
16/20M Vehicle Tax	113	120	131
Commercial Vehicle Tax	697	745	799
Watercraft Tax	63	39	75
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**154,849**	**156,805**	**15,216**
Resources Available:	**155,254**	**157,210**	**15,216**
Expenditures:			
Appropriation	154,849	157,210	165,661
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**154,849**	**157,210**	**165,661**
Unencumbered Cash Balance Dec 31	405	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	153,524	157,210	165,661
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	165,661
		Tax Required	150,445
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	150,445

City of Holton 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	459,653	469,086	353,699
Receipts:			
State of Kansas Gas Tax	93,053	87,840	89,190
County Transfers Gas		0	0
Sales Tax	294,637	250,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**387,690**	**337,840**	**339,190**
Resources Available:	**847,343**	**806,926**	**692,889**
Expenditures:			
Personnel	149,131	175,227	145,497
Contractual			
Commodities	224,741	238,000	308,000
Capital Outlay	4,385	40,000	40,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**378,257**	**453,227**	**493,497**
Unencumbered Cash Balance Dec 31	469,086	353,699	199,392
2021/2022/2023 Budget Authority Amount:	393,000	453,227	493,497

0.1807306

0

Adopted Budget

Electric	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,033,606	1,125,375	1,088,375
Receipts:			
Sales and Charges	3,558,536	3,560,000	3,600,000
Fuel Cost	1,562,194	1,600,000	1,700,000
Light Rental	33,998	34,000	34,000
Reimbursements	17,080	17,000	17,000
Penalties and Other	64,432	65,000	65,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,236,240**	**5,276,000**	**5,416,000**
Resources Available:	**6,269,846**	**6,401,375**	**6,504,375**
Expenditures:			
Administration:			
Personnel	292,156	320,000	363,975
Contractual	41,218	50,000	55,000
Commodities	9,158	15,000	17,000
Capital Outlay and Sales Tax	116,000	135,000	133,000
Other	149		
Transfer			100,000
Production:			
Personnel	449,371	517,000	592,397
Contractual	3,199,130	3,100,000	3,297,500
Commodities	343,732	300,000	419,500
Capital Outlay	16,000		50,000
Transfer			200,000
Other			2,500
Distribution:			
Personnel	447,445	496,000	545,493
Contractual	36,107	80,000	96,000
Commodities	126,652	150,000	182,500
Capital Outlay	67,353	150,000	150,000
Transfer			150,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,144,471**	**5,313,000**	**6,354,865**
Unencumbered Cash Balance Dec 31	1,125,375	1,088,375	149,510
2021/2022/2023 Budget Authority Amount:	5,396,658	5,548,147	6,354,865

City of Holton 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	839,850	920,530	955,354
Receipts:			
Water Sales	1,004,236	1,000,000	1,004,000
PWWSD	147,000	147,000	159,000
Farm Income	3,572	3,400	3,600
Reimbursement	16,694	16,000	16,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,171,502**	**1,166,400**	**1,182,600**
Resources Available:	**2,011,352**	**2,086,930**	**2,137,954**
Expenditures:			
Administration:			
Personnel	74,168	82,233	95,320
Contractual	5,457	7,500	9,500
Commodities		1,000	1,000
Capital Outlay			3,000
Transfer			100,000
Production:			
Personnel	149,359	151,643	156,033
Contractual	558,483	562,200	588,700
Commodities	22,477	35,000	56,000
Capital Outlay	22,716	30,000	50,000
Other	9,090	9,000	10,000
Distribution:			
Personnel	158,873	176,000	200,689
Contractual	25,042	30,000	36,100
Commodities	65,157	47,000	58,000
Capital Outlay			20,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,090,822**	**1,131,576**	**1,384,342**
Unencumbered Cash Balance Dec 31	920,530	955,354	753,612
2021/2022/2023 Budget Authority Amount:	1,160,871	1,265,976	1,384,342

Adopted Budget

Sewer	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	336,217	249,105	57,066
Receipts:			
Sewer Charges	927,745	927,000	927,000
Reimbursements	15,632	16,000	16,000
Transfer			251,659
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**943,377**	**943,000**	**1,194,659**
Resources Available:	**1,279,594**	**1,192,105**	**1,251,725**
Expenditures:			
Treatment:			
Personnel	153,018	171,000	180,947
Contractual	101,545	124,900	161,900
Commodities	29,161	33,500	43,500
Capital Outlay	21,416	20,000	35,000
Debt Service	412,639	412,639	412,639
Collection:			
Personnel	179,006	200,000	204,686
Contractual	3,963	30,000	55,500
Commodities	16,282	20,000	27,500
Capital Outlay	48,571	50,000	50,000
Administration:			
Personnel	64,888	73,000	80,053
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,030,489**	**1,135,039**	**1,251,725**
Unencumbered Cash Balance Dec 31	249,105	57,066	0
2021/2022/2023 Budget Authority Amount:	1,054,125	1,167,851	1,251,725

City of Holton 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	50,059	100,118	116,118
Receipts:			
Collection Fees	215,855	216,000	216,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**215,855**	**216,000**	**216,000**
Resources Available:	**265,914**	**316,118**	**332,118**
Expenditures:			
Contractual Services	165,796	200,000	200,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**165,796**	**200,000**	**200,000**
Unencumbered Cash Balance Dec 31	100,118	116,118	132,118
2021/2022/2023 Budget Authority Amount:	200,000	200,000	200,000

Adopted Budget

Special Park	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	41,065	43,817	55,817
Receipts:			
Program Fees	25,008	30,000	35,000
Donations and Other	8,682	9,000	9,000
Liquor Tax	7,754	7,000	7,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**41,444**	**46,000**	**51,000**
Resources Available:	**82,509**	**89,817**	**106,817**
Expenditures:			
Personnel	8,430	30,000	59,251
Contractual	1,240	1,000	1,000
Commodities	2,904	3,000	15,000
Capital Outlay	26,118		30,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**38,692**	**34,000**	**105,251**
Unencumbered Cash Balance Dec 31	43,817	55,817	1,566
2021/2022/2023 Budget Authority Amount:	76,000	76,000	105,251

City of Holton 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,698,723	2,472,230	2,222,230
Receipts:			
Sales Tax	405,002	400,000	400,000
Other	407,589	350,000	350,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**812,591**	**750,000**	**750,000**
Resources Available:	**2,511,314**	**3,222,230**	**2,972,230**
Expenditures:			
Improvement	27,534	600,000	600,000
Equipment	11,550	400,000	500,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**39,084**	**1,000,000**	**1,100,000**
Unencumbered Cash Balance Dec 31	2,472,230	2,222,230	1,872,230
2021/2022/2023 Budget Authority Amount:	750,000	1,000,000	1,100,000

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
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	0
2021/2022/2023 Budget Authority Amount:	0	0	0

City of Holton

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name: Police Seizure Fund		(2) Fund Name: 2013 Special Sales Tax		(3) Fund Name: ARPA Fund		(4) Fund Name: Utility Deposit		(5) Fund Name: Trust and Agency Funds		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,239	Cash Balance Jan 1	1,218,840	Cash Balance Jan 1		Cash Balance Jan 1	81,396	Cash Balance Jan 1	152,751	1,458,226
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Seizure Income	7,333	Special Sales Tax	589,274	Grant	244,785	Deposits	34,302	Reimbursements	841,289	
								Fees	32,051	
								Interest	15,232	
								Grant	278,484	
								Other	32,541	
								Donations	12,901	
Total Receipts	7,333	Total Receipts	589,274	Total Receipts	244,785	Total Receipts	34,302	Total Receipts	1,212,498	2,088,192
Resources Available:	12,572	Resources Available:	1,808,114	Resources Available:	244,785	Resources Available:	115,698	Resources Available:	1,365,249	3,546,418
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	2,008	Capital Outlay	43,561			Refunds	31,629	Contractual	1,132,867	
		Professional fees	7,500					State and Local Fees	29,712	
		Construction Services	32,399					Transfer	27,000	
Total Expenditures	2,008	Total Expenditures	83,460	Total Expenditures	0	Total Expenditures	31,629	Total Expenditures	1,189,579	1,306,676
Cash Balance Dec 31	10,564	Cash Balance Dec 31	1,724,654	Cash Balance Dec 31	244,785	Cash Balance Dec 31	84,069	Cash Balance Dec 31	175,670	**2,239,742** **
										2,239,742 **

**Note: These two block figures should agree.

City of Holton

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Debt Service Funds										
Unencumbered Cash Balance Jan 1	92,825	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 92,825
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Motor Vehicle Taxes	516									
Total Receipts	516	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	516
Resources Available:	93,341	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	93,341
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Payments	43,324									
Total Expenditures	43,324	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	43,324
Cash Balance Dec 31	50,017	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**50,017** **
										50,017 **

**Note: These two block figures should agree.

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

City of Holton

will meet on September 6, 2022 at 7:00 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	Proposed Estimated Tax Rate *
General	1,875,511	52.821	1,906,547	51.935	2,211,457	1,299,054	51.805
Liability Insurance	35,560	1.576	35,535	1.182	36,000	32,904	1.312
Library	154,849	6.000	157,210	6.000	165,661	150,445	6.000
Debt Service							
Special Highway	378,257		453,227		493,497		
Electric	5,144,471		5,313,000		6,354,865		
Water	1,090,822		1,131,576		1,384,342		
Sewer	1,030,489		1,135,039		1,251,725		
Trash	165,796		200,000		200,000		
Special Park	38,692		34,000		105,251		
Capital Improvement	39,084		1,000,000		1,100,000		
Non-Budgeted Funds-A	1,306,676						
Non-Budgeted Funds-B	43,324						
Totals	11,303,531	60.397	11,366,134	59.117	13,302,798	1,482,403	59.117
						*Revenue Neutral Rate***	*55.797*
Less: Transfers	346,920		0		701,659		
Net Expenditure	10,956,611		11,366,134		12,601,139		
Total Tax Levied	1,406,242		1,405,893		xxxxxxxxxxxxxxxxx		
Assessed Valuation	23,277,675		23,667,497		25,075,740		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	265,000		0		0		
Revenue Bonds	0		0		0		
Other	2,440,809		2,092,917		1,740,587		
Lease Purchase Principal	0		0		0		
Total	2,705,809		2,092,917		1,740,587		

*Tax rates are expressed in mills

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

Teresa Riley

City Official Title: City Clerk

City of Holton, Kansas

Roll Call Vote

A Roll Call Vote of the City of Holton, Kansas, to levy a property tax exceeding the Revenue Neutral Rate.

Hearing to Exceed Revenue Neutral Rate held on September 6, 2022.

Resolution No. 22-R007

Governing Body Member	Yes	No	No Vote
Robert Dieckmann	X		
Tim Morris	X		
Mike Meerpohl	X		
Marilyn Watkins	X		
Eric Bjelland	X		
Total	5		

Ceritfied:

Teresa Riley

Teresa Riley, City Clerk

City of Holton

RESOLUTION NO. 22-R007

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

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE CITY OF HOLTON, KANSAS:

WHEREAS, the Revenue Neutral Rate for the City of Holton was calculated as 55.797 mills by the Jackson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 6, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Holton, 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 HOLTON:

The City of Holton shall levy a property tax rate exceeding the Revenue Neutral Rate of 55.797 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 18th day of July and **SIGNED** by the Mayor.

City of Holton

Robert Dieckmann, Mayor

Attested:

Teresa Riley, City Clerk