City of Nickerson

AFFIDAVIT OF PUBLICATION

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 10th day of August, 2023

F.W.M

Publisher

Subscribed and sworn to before me

this 11th day of August, 2023

Notary Public

NOTARY PUBLIC
STATE OF KANSAS

KONI HENDRICKS
NOTARY PUBLIC
STATE OF KANSAS
My App. Exp. 7-20-24

My commission expires July 20, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Nickerson, Kansas

will meet on August 21, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	531,116	60.158	707,103	58.166	1,147,938	268,060	56.166
Debt Service	181,424	11.417	133,115	11.418	259,778	54,493	11.418
Library	19,200	4.960	53,429	4.961	34,230	24,505	5.134
Recreation	6,000	1.234	6,934	1.173	7,369	4,774	1.000
Special Highway	10,212		23,000		81,178		
Sewer	182,855		199,503		265,772		
Solid Waste	67,338		69,000		114,094		
Equipment Reserve Fund	82,788		103,659		106,840		
Capital Improvement Fund			75,000		128,846		
Cemetery Endowment	56		5,837		30,452		
Sewer Replacement					13,815		
Water	224,101		266,994		326,378		
Capital Impr. 1% Sales Tax Fu	14,369		64,369		327,319		
Non-Budgeted Funds-A	55,512						
Totals	1,374,971	77.769	1,707,943	75.718	2,844,009	351,832	73.718
						*Revenue Neutral Rate***	*69.687*
Less: Transfers	175,074		230,474		230,474		
Net Expenditure	1,199,897		1,477,469		2,613,535		
Total Tax Levied	324,944		332,873		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,178,230		4,392,625		4,772,638		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	3,015,000	2,900,000	2,785,000
Revenue Bonds	0	0	0
Other	160,068	142,333	123,992
Lease Purchase Principal	83,031	83,031	67,702
Total	3,258,099	3,125,364	2,976,694

*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 10, 2023).

City of Nickerson

2024

State of Kansas
City

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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		6			
Fund	**K.S.A.**				
General	12-101a	7	1,147,938	268,060	56.122 OK
Debt Service Bond & Int	10-113	8	259,778	54,493	11.408 OK
Library	12-1220	8	34,230	24,505	5.130 OK
Recreation	19-2801	9	7,369	4,774	.999 OK
Special Highway		10	81,178		
Sewer		10	265,772		
Solid Waste		11	114,094		
Eqiupment Reserve Fund		11	106,840		
Capital Improvement Fund		12	128,846		
Cemetery Endowment		12	30,452		
Sewer Replacement		13	13,815		
Water		14	326,378		
Capital Impr. 1% Sales Tax Fund		15	327,319		
Non-Budgeted Funds-A		16			
Totals		xxxxxxx	2,844,009	351,832	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		17			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

72.660
.999
Rec.
73.659

4,776,326

Revenue Neutral Rate 69.687

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: _____, 2023

County Clerk

Governing Body

FILED
SEP 05 2023
Donna Patton
COUNTY CLERK

No assurance is provided.

City of Nickerson, Kansas

2024

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	255,503	41,716	905	410	381	196
Debt Service	50,157	8,189	178	80	75	38
Library	21,791	3,558	77	35	32	17
Recreation	5,422	885	19	9	8	4
TOTAL	332,873	54,348	1,179	534	496	255

County Treas Motor Vehicle Estimate	54,348				
County Treas Recreational Vehicle Estimate		1,179			
County Treas 16/20M Vehicle Estimate			534		
County Treas Commercial Vehicle Tax Estimate				496	
County Treas Watercraft Tax Estimate					255

Motor Vehicle Factor	0.16327				
Recreational Vehicle Factor		0.00354			
16/20M Vehicle Factor			0.00160		
Commercial Vehicle Factor				0.00149	
Watercraft Factor					0.00077

No assurance is provided.

City of Nickerson, Kansas 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General Fund	Equipment Reserve Fund	20,000	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	120,705	120,705	120,705	KSA 12-630
Water Fund	Bond and Interest Fund	0	5,400	5,400	KSA 12-630
Water Fund	Capital Improvement Fund	0	25,000	25,000	City Ordinance
Water Fund	Equipment Reserve Fund	0	25,000	25,000	City Ordinance
General Fund	Capital Improvement Fund	20,000	20,000	20,000	KSA 12-1, 118
	Totals	175,074	230,474	230,474	
	Adjustments*				
	Adjusted Totals	175,074	230,474	230,474	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund

No assurance is provided.

City of Nickerson, Kansas

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2020 Bond	10/15/2020	2/1/2050	1.15-3.00	2,930,000	2,785,000	2/1, 8/1	2/1	63,065	70,000	60,965	70,000
Total G.O. Bonds					**2,785,000**			**63,065**	**70,000**	**60,965**	**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	123,992	2/1, 8/1	2/1, 8/1	3,626	18,968	3,045	19,617
Total Other					**123,992**			**3,626**	**18,968**	**3,045**	**19,617**
Total Indebtedness					**2,908,992**			**66,691**	**88,968**	**64,010**	**89,617**

No assurance is provided.

City of Nickerson, Kansas

2024

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, 2023	Payments Due 2023	Payments Due 2024
John Deere Tractor	1/23/2020	60	4.01	83,031	67,702	18,659	18,659
Totals					**67,702**	**18,659**	**18,659**

No assurance is provided.

***If 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: 2024

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 2023	Proposed Year 2024
Ad Valorem Tax	$21,791	$24,505
Delinquent Tax	$592	$592
Motor Vehicle Tax	$3,284	$3,558
Recreational Vehicle Tax	$72	$77
16/20M Vehicle Tax	$38	$35
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$25,777	$28,767
Difference in Total Taxes:	$2,990	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$4,392,625	$4,772,638
Did Assessed Valuation Decrease?	No	
Levy Rate	4.961	5.134
Difference in Levy Rate:	0.173	
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 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	704,448	772,598	599,528
Receipts:			
Ad Valorem Tax	233,298	255,503	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	9,419	4,373	4,373
Motor Vehicle Tax	43,112	39,820	41,716
Recreational Vehicle Tax	2,668	872	905
16/20M Vehicle Tax	158	463	410
Commercial Vehicle Tax	911	388	381
Watercraft Tax	0	245	196
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Sales Tax	163,619	140,000	140,000
Franchise Tax	85,253	71,000	71,000
Licenses and Permits	655	2,000	2,000
Dog License & Tags	295	1,000	1,000
Inspections	60	0	0
Building Permits	3,561	0	0
Fines and Forfeitures	104	1,000	1,000
Charges for Services	0	1,000	1,000
Cemetery Services	0	1,000	1,000
Reimbursed Expenses	0	1,000	1,000
Community Center	3,505	0	0
Zoning Fees	18,000	0	0
Transfer from Capital Imp Fund 1%	14,369	14,369	14,369
Special Assessments	18,996	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,283	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**599,266**	**534,033**	**280,350**
Resources Available:	**1,303,714**	**1,306,631**	**879,878**

City of Nickerson, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,303,714	1,306,631	879,878
Expenditures:			
General Administrative	268,533	309,691	300,145
Police	110	2,000	2,000
Maintenance	195,098	189,281	189,281
Court	0	4,990	4,990
EMT's	13,156	31,831	31,831
City Treasurer	3,059	3,360	3,360
Employee Benefits	0	96,850	96,850
Governing Body	2,861	5,200	5,200
Sub-Total detail page	482,817	643,203	633,657
Community Center	8,299	8,900	8,900
Planning Commision	0	15,000	15,000
Lease Purchase - Kyocera Printers	0	0	0
Transfer to Equipment Reserve	20,000	20,000	20,000
Transfer to Capital Improvements	20,000	20,000	20,000
Cash Forward (2024 column)			450,381
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**531,116**	**707,103**	**1,147,938**
Unencumbered Cash Balance Dec 31	772,598	599,528	xxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	988,589	1,062,413	1,147,938
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,147,938
		Tax Required	268,060
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	268,060

No assurance is provided.

City of Nickerson, Kansas 2024

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Administrative			
Personal Services	137,205	110,520	110,520
Contractual	97,108	99,790	99,790
Commodities	34,220	25,000	25,000
Capital Outlay	0	74,381	64,835
Total	**268,533**	**309,691**	**300,145**
Police			
Contractual	110	2,000	2,000
Total	**110**	**2,000**	**2,000**
Maintenance			
Personal Services	83,732	100,000	100,000
Contractual	3,062	10,000	10,000
Commodities	108,304	78,281	78,281
Capital Outlay	0	1,000	1,000
Total	**195,098**	**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	8,604	14,200	14,200
Contractual	0	12,231	12,231
Commodities	4,552	5,400	5,400
Capital Outlay	0	0	0
Total	**13,156**	**31,831**	**31,831**
City Treasurer			
Personal Services	3,059	3,280	3,280
Contractual	0	0	0
Commodities	0	80	80
Capital Outlay	0	0	0
Total	**3,059**	**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	2,861	4,990	4,990
Contractual	0	0	0
Commodities	0	210	210
Capital Outlay	0	0	0
Total	**2,861**	**5,200**	**5,200**
Page Total	**482,817**	**643,203**	**633,657**

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

City of Nickerson, Kansas 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	24,330	19,542	70,620
Receipts:			
Ad Valorem Tax	45,585	50,157	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,482	0	0
Motor Vehicle Tax	7,553	7,558	8,189
Recreational Vehicle Tax	166	165	178
16/20M Vehicle Tax	45	88	80
Commercial Vehicle Tax	100	74	75
Watercraft Tax	0	46	38
Transfer from Water	0	5,400	5,400
Transfer from Sewer	120,705	120,705	120,705
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**176,636**	**184,193**	**134,665**
Resources Available:	**200,966**	**203,735**	**205,285**
Expenditures:			
Principal	115,000	70,000	70,000
Interest	66,424	63,065	60,965
Commission	0	50	50
Cash Basis Reserve (2024 column)			128,763
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**181,424**	**133,115**	**259,778**
Unencumbered Cash Balance Dec 31	19,542	70,620	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	195,415	208,621	259,778
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	259,778
		Tax Required	54,493
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	54,493

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	27,574	33,014	5,414
Receipts:			
Ad Valorem Tax	19,566	21,791	xxxxxxxxxxxxxxxxxx
Delinquent Tax	789	592	592
Motor Vehicle Tax	3,615	3,284	3,558
Recreational Vehicle Tax	79	72	77
16/20M Vehicle Tax	508	38	35
Commercial Vehicle Tax	243	32	32
Watercraft Tax	0	20	17
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	(160)	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,640**	**25,829**	**4,311**
Resources Available:	**52,214**	**58,843**	**9,725**
Expenditures:			
Library Appropriations	19,200	53,429	34,230
Cash Forward			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**19,200**	**53,429**	**34,230**
Unencumbered Cash Balance Dec 31	33,014	5,414	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	43,435	53,429	34,230
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	34,230
		Tax Required	24,505
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	24,505

No assurance is provided.

City of Nickerson, Kansas 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,754	2,124	1,570
Receipts:			
Ad Valorem Tax	5,049	5,422	xxxxxxxxxxxxxxxxx
Delinquent Tax	355	100	100
Motor Vehicle Tax	929	817	885
Recreational Vehicle Tax	17	18	19
16/20M Vehicle Tax	4	10	9
Commercial Vehicle Tax	16	8	8
Watercraft Tax	0	5	4
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,370**	**6,380**	**1,025**
Resources Available:	8,124	8,504	2,595
Expenditures:			
Recreation Commision Appropriation	6,000	6,000	6,000
Commodities	0	934	934
Cash Forward (2024 column)			435
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,000**	**6,934**	**7,369**
Unencumbered Cash Balance Dec 31	2,124	1,570	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	6,934	7,400	7,369
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,369
		Tax Required	4,774
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	4,774

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

No assurance is provided.

City of Nickerson, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	24,109	42,378	50,398
Receipts:			
State of Kansas Gas Tax	27,496	27,210	27,000
County Transfers Gas	985	3,810	3,780
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**28,481**	**31,020**	**30,780**
Resources Available:	**52,590**	**73,398**	**81,178**
Expenditures:			
Contractual Services	161	8,000	8,000
Commodities	10,051	15,000	15,000
Cash Forward (2024 column)			58,178
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,212**	**23,000**	**81,178**
Unencumbered Cash Balance Dec 31	42,378	50,398	0
2022/2023/2024 Budget Authority Amount:	39,752	63,869	81,178

Adopted Budget

Sewer	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	92,619	95,275	80,772
Receipts:			
Sewer Service Fees	185,511	185,000	185,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**185,511**	**185,000**	**185,000**
Resources Available:	**278,130**	**280,275**	**265,772**
Expenditures:			
Personal Services	33,121	25,000	25,000
Contracted Services	7,492	5,000	5,000
Commodities	21,537	25,000	25,000
Capital Outlay	0	23,798	23,798
Transfer to Bond & Interest	120,705	120,705	120,705
Cash Forward (2024 column)			66,269
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**182,855**	**199,503**	**265,772**
Unencumbered Cash Balance Dec 31	95,275	80,772	0
2022/2023/2024 Budget Authority Amount:	203,798	263,116	265,772

No assurance is provided.

City of Nickerson, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	48,361	55,094	50,094
Receipts:			
Trash Service Fees	74,071	64,000	64,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**74,071**	**64,000**	**64,000**
Resources Available:	**122,432**	**119,094**	**114,094**
Expenditures:			
Contractual Services	67,338	69,000	69,000
Cash Forward (2024 column)			45,094
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**67,338**	**69,000**	**114,094**
Unencumbered Cash Balance Dec 31	55,094	50,094	0
2022/2023/2024 Budget Authority Amount:	80,868	107,361	114,094

Adopted Budget

Eqiupment Reserve Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	183,287	120,499	61,840
Receipts:			
Transfer from Water Fund	0	25,000	25,000
Transfer from General Fund	20,000	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,000**	**45,000**	**45,000**
Resources Available:	**203,287**	**165,499**	**106,840**
Expenditures:			
Capital Outlay	82,788	85,000	85,000
John Deere Tractor Lease	0	18,659	18,659
Cash Forward (2024 column)			3,181
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**82,788**	**103,659**	**106,840**
Unencumbered Cash Balance Dec 31	120,499	61,840	0
2022/2023/2024 Budget Authority Amount:	131,179	145,776	106,840

No assurance is provided.

City of Nickerson, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	93,846	113,846	83,846
Receipts:			
Transfer from Water Fund	0	25,000	25,000
Transfer from General Fund	20,000	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,000**	**45,000**	**45,000**
Resources Available:	**113,846**	**158,846**	**128,846**
Expenditures:			
Capital Outlay	0	75,000	105,000
Cash Forward (2024 column)			23,846
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**75,000**	**128,846**
Unencumbered Cash Balance Dec 31	113,846	83,846	0
2022/2023/2024 Budget Authority Amount:	105,828	108,846	128,846

Adopted Budget

Cemetery Endowment	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	20,121	35,489	30,052
Receipts:			
Sale of Lots	13,509	400	400
Monument fee	105	0	0
Services	1,810	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,424**	**400**	**400**
Resources Available:	**35,545**	**35,889**	**30,452**
Expenditures:			
Contractual Services	56	5,837	5,837
Cash Forward (2024 column)			24,615
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**56**	**5,837**	**30,452**
Unencumbered Cash Balance Dec 31	35,489	30,052	0
2022/2023/2024 Budget Authority Amount:	7,940	15,084	30,452

No assurance is provided.

City of Nickerson, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Replacement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	13,815	13,815	13,815
Receipts:			
None			
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:			
None			
Cash Forward (2024 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
2022/2023/2024 Budget Authority Amount:	13,815	13,815	13,815

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

No assurance is provided.

City of Nickerson, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	204,642	193,372	126,378
Receipts:			
Water Collections	186,174	200,000	200,000
Insurance Reimbursements	1,714	0	0
Sales Tax	1,761	0	0
Hookup fees	9,659	0	0
Interest on Idle Funds	13,523	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**212,831**	**200,000**	**200,000**
Resources Available:	**417,473**	**393,372**	**326,378**
Expenditures:			
Personal Services	82,810	75,000	75,000
Contracted Services	55,847	50,000	50,000
Commodities	62,432	39,000	39,000
Capital Outlay	0	25,000	25,000
KDHE Loan Payment	23,012	22,594	22,662
Transfer to B&I	0	5,400	5,400
Transfer to Equipment Fund	0	25,000	25,000
Transfer to Capital Improvement	0	25,000	25,000
Cash Forward (2024 column)			59,316
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**224,101**	**266,994**	**326,378**
Unencumbered Cash Balance Dec 31	193,372	126,378	0
2022/2023/2024 Budget Authority Amount:	280,257	337,712	326,378

No assurance is provided.

City of Nickerson, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Impr. 1% Sales Tax Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	156,591	247,688	255,319
Receipts:			
Sales Tax	105,466	72,000	72,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**105,466**	**72,000**	**72,000**
Resources Available:	**262,057**	**319,688**	**327,319**
Expenditures:			
Capital Outlay	0	50,000	50,000
Transfer to General Fund	14,369	14,369	14,369
Cash Forward (2024 column)			262,950
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,369**	**64,369**	**327,319**
Unencumbered Cash Balance Dec 31	247,688	255,319	0
2022/2023/2024 Budget Authority Amount:	105,513	236,222	327,319

No assurance is provided.

0 **NON-BUDGETED FUNDS (A)** 2024

(Only the actual budget year for 2022 is reported)

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	0	Cash Balance Jan 1	76,152	Cash Balance Jan 1		Cash Balance Jan 1		81,174
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		None		Grants	76,152					
Total Receipts	0	Total Receipts	0	Total Receipts	76152	Total Receipts	0	Total Receipts	0	76,152
Resources Available:	5,022	Resources Available:	0	Resources Available:	152,304	Resources Available:	0	Resources Available:	0	157,326
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		None		Contractual Services	55,512					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	55,512	Total Expenditures	0	Total Expenditures	0	55,512
Cash Balance Dec 31	5,022	Cash Balance Dec 31	0	Cash Balance Dec 31	96,792	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**101,814** **
										101,814 **

**Note: These two block figures should agree.

No assurance is provided.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Nickerson, Kansas

will meet on August 21, 2023 at 5:30PM 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	531,116	60.158	707,103	58.166	1,147,938	268,060	56.166
Debt Service	181,424	11.417	133,115	11.418	259,778	54,493	11.418
Library	19,200	4.960	53,429	4.961	34,230	24,505	5.134
Recreation	6,000	1.234	6,934	1.173	7,369	4,774	1.000
Special Highway	10,212		23,000		81,178		
Sewer	182,855		199,503		265,772		
Solid Waste	67,338		69,000		114,094		
Eqiupment Reserve Fund	82,788		103,659		106,840		
Capital Improvement Fund			75,000		128,846		
Cemetery Endowment	56		5,837		30,452		
Sewer Replacement					13,815		
Water	224,101		266,994		326,378		
Capital Impr. 1% Sales Tax Fu	14,369		64,369		327,319		
Non-Budgeted Funds-A	55,512						
Totals	1,374,971	77.769	1,707,943	75.718	2,844,009	351,832	73.718
						*Revenue Neutral Rate***	*69.687*
Less: Transfers	175,074		230,474		230,474		
Net Expenditure	1,199,897		1,477,469		2,613,535		
Total Tax Levied	324,944		332,873		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,178,230		4,392,625		4,772,638		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	3,015,000	2,900,000	2,785,000
Revenue Bonds	0	0	0
Other	160,068	142,333	123,992
Lease Purchase Principal	83,031	83,031	67,702
Total	3,258,099	3,125,364	2,976,694

*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.

CITY OF NICKERSON REVENUE NEUTRAL RATE HEARING

August 21, 2023, 5:30 PM Location City Hall 15 N Nickerson Street

- Monday, August 21, 2023, Revenue Neutral Rate Hearing

- Open Hearing

  Mayor Ruebke opened the Monday, August 21, 2023, Revenue Neutral Rate Hearing to at 5:30 p.m.

  Roll Call

  PRESENT - Burris, Berridge, Willhaus, Richard, Jenkins ABSENT – Rohling

  Public Comments - None

  Motion made and seconded by Council Member Richard and Council Member Jenkins to adopt Resolution 2023-05 to exceed the Revenue Neutral Rate. Motion passed by the following vote: YES – Richard, Burris, Willhaus, Berridge, Jenkins NO - None

- Close Hearing

  Mayor Ruebke closed the 2024 Budget Hearing at 5:32 p.m.

Roll Call Vote

Municipality Name: City of Nickerson
Hearing to Exceed Revenue Neutral Rate
Date: August 21, 2023
Resolution No. 2023-05

Governing Body Member Name	**Yes**	**No**	**Absent**
Jane Jenkins	X		
Thomas Burris	X		
Clinton Willhaus	X		
Brad Berridge	X		
Angela Richard	X		
Jon Rohling			X

Total	5	Ø	1

Verdict: passed

Attested: _____

Resolution No. 2023-05

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 69.687 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 23, 2023 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 73.718 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 21st day of August 2023 and **SIGNED** by the Mayor.

Peggy L. Ruebke

Peggy Ruebke
Mayor

Attested:

April Beshears
City Clerk

CITY OF NICKERSON 2024 BUDGET HEARING

August 21, 2023, 5:30 PM Location City Hall 15 N Nickerson Street

- Monday, August 21, 2022, 2024 Budget Hearing

- Open Hearing

  Mayor Ruebke opened the Monday, August 21, 2023, 2024 Budget Hearing at 5:32 p.m.

  Roll Call

  PRESENT - Burris, Jenkins, Berridge, Willhaus, Richard ABSENT – Rohling

  Public Comments - None

  Motion made and seconded by Council Member Berridge and Council Member Richard to adopt the 2024 budget at the 73.718 mill levy. Motion passed by the following vote: YES – Richard, Burris, Willhaus, Jenkins, Berridge NO - None

- Close Hearing

  Mayor Ruebke closed the 2024 Budget Hearing at 5:34 p.m.

Roll Call Vote

Municipality Name: City of Nickerson
Hearing to Adopt 2024 Budget
Date: August 21, 2023

Governing Body Member Name	Yes	No	Absent
Jane Jenkins	X		
Thomas Burris	X		
Clinton Willhaus	X		
Brad Berridge	X		
Angela Richard	X		
Jon Rohling			X

Total	5	Ø	1

Verdict: passed

Attested: _____