2024

CERTIFICATE

State of Kansas
City

To the Clerk of Ellis County, State of Kansas
We, the undersigned, officers of
City of Victoria, 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)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	815,540	258,870	26.537
Bond & Interest	10-113	7	180,631	142,290	14.586
Employee Benefits	12-1220	7	141,000	106,611	10.929
Special Highway		8	70,161		
Special Parks & Recreation		8	6,179		
Water Utility		9	379,800		
Sewer Utility		9	92,500		
Refuse Utility		10	157,000		
Non-Budgeted Funds-A		11			
Totals		xxxxxxx	**1,842,811**	**507,771**	52.052
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			
RNR Hearing Notice		13			9,755,422
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 49.301

Assisted by:
AdamsBrown, LLC

Address:
PO Box 1186
Hays, KS 67601
Email:
jbenyshek@adamsbrowncpa.com

Attest: November 1, 2023

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Victoria, 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	387,029	34,595	797	740	3,455	0
Bond & Interest						
Employee Benefits	93,512	8,359	192	179	835	0
TOTAL	**480,541**	**42,954**	**989**	**919**	**4,290**	**0**

County Treas Motor Vehicle Estimate	42,954				
County Treas Recreational Vehicle Estimate		989			
County Treas 16/20M Vehicle Estimate			919		
County Treas Commercial Vehicle Tax Estimate				4,290	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.08939				
Recreational Vehicle Factor		0.00206			
16/20M Vehicle Factor			0.00191		
Commercial Vehicle Factor				0.00893	
Watercraft Factor					0.00000

City of Victoria, 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	Capital Improvements Fund	110,000	115,000	115,000	K.S.A. 12-1, 118
General Fund	Equipment Reserve Fund	50,000	210,000	100,000	K.S.A. 12-1, 117
Water Utility Fund	Water Project Reserve Fund	14,400	4,800	4,800	K.S.A. 12-825d
Water Utility Fund	Capital Improvements Fund	90,000	0	0	K.S.A. 12-825d
Water Utility Fund	Bond and Interest Fund	0	105,000	50,000	K.S.A. 12-825d
	Totals	**264,400**	**434,800**	**269,800**	
	Adjustments*				
	Adjusted Totals	**264,400**	**434,800**	**269,800**	

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

City of Victoria, 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:											
GO Bond Series 2021	6/1/2021	6/1/2061	1.75%	2,966,000	2,914,154	6/1	6/1	50,998	52,753	50,212	53,539
GO Bond Series 2022	5/4/2022	9/1/2042	2.00%-3.70%	1,040,000	1,040,000	3/1	9/1	43,036	30,000	31,880	40,000
Total G.O. Bonds					**3,954,154**			**94,034**	**82,753**	**82,092**	**93,539**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**3,954,154**			**94,034**	**82,753**	**82,092**	**93,539**

City of Victoria, 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
2011 Fire Truck	2/25/2013	120	3.25	238,000	27,368	28,258	0
Totals					**27,368**	**28,258**	**0**

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

City of Victoria, 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	326,779	346,576	206,583
Receipts:			
Ad Valorem Tax	298,030	379,288	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,984	0	0
Motor Vehicle Tax	51,447	28,033	34,595
Recreational Vehicle Tax	0	860	797
16/20M Vehicle Tax	0	456	740
Commercial Vehicle Tax	0	2,410	3,455
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
County Wide Sales Tax	48,186	45,000	45,000
Franchise Fees	80,574	80,000	80,000
Fines	625	1,000	1,000
Swimming Pool	7,200	6,500	6,500
Local Sales Tax	150,976	125,000	125,000
Licenses & Permits	5,566	3,000	3,000
Interest on Idle Funds	55,568	50,000	50,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	22,715	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**724,871**	**721,547**	**350,087**
Resources Available:	**1,051,650**	**1,068,123**	**556,670**
Expenditures:			
General Government	108,121	87,000	124,000
Police Department	236,418	207,000	247,000
Fire Department	55,389	36,000	57,000
Park Department	28,845	33,500	33,500
Street Department	58,140	103,000	66,000
Street Lighting	19,907	22,000	22,000
Pool Department	29,727	37,500	37,500
Planning Commission	1,603	3,500	3,500
Victoria Health Facility	2,547	0	3,000
Special Appropriations	4,377	7,040	7,040
Transfers	160,000	325,000	215,000
Sub-Total detail page	**705,074**	**861,540**	**815,540**
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**705,074**	**861,540**	**815,540**
Unencumbered Cash Balance Dec 31	346,576	206,583	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	718,540	861,540	815,540
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	815,540
		Tax Required	258,870
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	258,870

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Victoria, 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 Government			
Salaries	36,684	36,000	40,000
Commodities	27,598	15,000	30,000
Contractual	42,880	27,000	45,000
Capital Outlay	959	9,000	9,000
Total	**108,121**	**87,000**	**124,000**
Police Department			
Salaries	158,463	167,000	167,000
Commodities	20,275	12,000	20,000
Contractual	19,041	18,000	20,000
Capital Outlay	38,639	10,000	40,000
Total	**236,418**	**207,000**	**247,000**
Fire Department			
Salaries	15,781	18,000	18,000
Commodities	11,815	8,000	12,000
Contractual	5,401	5,000	5,000
Capital Outlay	22,392	5,000	22,000
Total	**55,389**	**36,000**	**57,000**
Park Department			
Salaries	17,553	25,000	25,000
Commodities	6,777	4,000	4,000
Contractual	3,015	1,500	1,500
Capital Outlay	1,500	3,000	3,000
Total	**28,845**	**33,500**	**33,500**
Street Department			
Salaries	19,000	10,000	20,000
Commodities	1,623	6,000	6,000
Contractual	17,340	5,000	20,000
Capital Outlay	20,177	10,000	20,000
Street Sweeper	0	72,000	0
Total	**58,140**	**103,000**	**66,000**
Street Lighting			
Contractual	19,907	22,000	22,000
Total	**19,907**	**22,000**	**22,000**
Pool Department			
Salaries	22,295	25,000	25,000
Commodities	6,247	8,000	8,000
Contractual	966	2,500	2,500
Capital Outlay	219	2,000	2,000
Total	**29,727**	**37,500**	**37,500**
Planning Commission			
Salaries	1,146	3,000	3,000
Commodities	11	0	0
Contractual	446	500	500
Total	**1,603**	**3,500**	**3,500**
Victoria Health Facility			
Commodities	0	0	0
Contractual	2,547	0	3,000
Total	**2,547**	**0**	**3,000**
Special Appropriations			
Herzogfest	1,500	1,500	1,500
Industrial Development	0	1,000	1,000
Senior Companion	2,514	4,040	4,040
Local School Support	363	500	500
Total	**4,377**	**7,040**	**7,040**
Transfers			
Transfer to Equipment Reserve	50,000	210,000	100,000
Transfer to Capital Improvement	110,000	115,000	115,000
Total	**160,000**	**325,000**	**215,000**
Page Total	**705,074**	**861,540**	**815,540**

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

City of Victoria, Kansas 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond & Interest**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	115,323	110,128	38,341
Receipts:			
Ad Valorem Tax	98,472	0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	84	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Interest on Idle Funds	0	0	0
Transfer In	0	105,000	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**98,556**	**105,000**	**0**
Resources Available:	**213,879**	**215,128**	**38,341**
Expenditures:			
Principal - 2021 GO Bond	51,846	52,753	53,539
Interest - 2021 GO Bond	51,905	50,998	50,212
Principal - 2022 GO Bond	0	30,000	40,000
Interest - 2022 GO Bond	0	43,036	31,880
Cash Basis Reserve (2024 column)	0	0	5,000
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**103,751**	**176,787**	**180,631**
Unencumbered Cash Balance Dec 31	110,128	38,341	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	108,751	224,398	180,631
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	180,631
		Tax Required	142,290
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	142,290

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	72,699	59,716	24,824
Receipts:			
Ad Valorem Tax	79,442	91,642	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	909	0	0
Motor Vehicle Tax	8,944	7,473	8,359
Recreational Vehicle Tax	0	229	192
16/20M Vehicle Tax	0	121	179
Commercial Vehicle Tax	0	643	835
Watercraft Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**89,295**	**100,108**	**9,565**
Resources Available:	**161,994**	**159,824**	**34,389**
Expenditures:			
KPERS	42,944	45,000	45,000
FICA	21,051	25,000	25,000
Workman's Comp	0	20,000	20,000
Unemployment Benefits	0	5,000	5,000
Health Insurance	38,283	40,000	46,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**102,278**	**135,000**	**141,000**
Unencumbered Cash Balance Dec 31	59,716	24,824	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	135,000	135,000	141,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	141,000
		Tax Required	106,611

City of Victoria, 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	28,593	36,871	37,371
Receipts:			
State of Kansas Gas Tax	31,948	33,040	32,790
County Transfers Gas	0	0	0
	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**31,948**	**33,040**	**32,790**
Resources Available:	**60,541**	**69,911**	**70,161**
Expenditures:			
Personal Services	12,266	20,000	20,000
Commodities	3,730	6,000	6,000
Contractual	6,605	5,000	5,000
Capital Outlay	1,069	1,540	39,161
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,670**	**32,540**	**70,161**
Unencumbered Cash Balance Dec 31	36,871	37,371	0
2022/2023/2024 Budget Authority Amount:	24,540	32,540	70,161

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,179	6,179	6,179
Receipts:			
Local Alcoholic Liquor	0	0	0
Local Donations	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**6,179**	**6,179**	**6,179**
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	0	0	6,179
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**6,179**
Unencumbered Cash Balance Dec 31	6,179	6,179	0
2022/2023/2024 Budget Authority Amount:	6,179	6,179	6,179

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Victoria, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	610,999	620,839	491,339
Receipts:			
Connection Fees	0	1,500	1,500
Charges to Customers	347,284	335,000	335,000
Water Protection Fee	13,500	12,000	12,000
Late Fees	4,536	2,000	2,000
Miscellaneous	356	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**365,676**	**350,500**	**350,500**
Resources Available:	**976,675**	**971,339**	**841,839**
Expenditures:			
Personal Services	128,531	140,000	140,000
Contractual Services	33,515	100,000	100,000
Commodities	47,893	75,000	75,000
Capital Outlay	41,497	60,000	60,000
Revolving Loan Payments	0	0	0
Transfer to Water Project Reserve	14,400	0	4,800
Transfer to Bond and Interest	0	105,000	0
Transfer to Capital Improvement	90,000	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**355,836**	**480,000**	**379,800**
Unencumbered Cash Balance Dec 31	620,839	491,339	462,039
2022/2023/2024 Budget Authority Amount:	375,000	480,000	379,800

Adopted Budget

Sewer Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	18,795	43,978	100,615
Receipts:			
Sewer Service Charges	139,182	140,000	140,000
Grant Proceeds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**139,182**	**140,000**	**140,000**
Resources Available:	**157,977**	**183,978**	**240,615**
Expenditures:			
Personal Services	52,931	51,173	55,000
Contractual Services	7,428	6,000	6,000
Commodities	16,915	14,690	20,000
Capital Outlay	1,070	11,500	11,500
Revolving Loan Payments	35,655	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**113,999**	**83,363**	**92,500**
Unencumbered Cash Balance Dec 31	43,978	100,615	148,115
2022/2023/2024 Budget Authority Amount:	118,973	83,363	92,500

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Victoria, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	70,071	77,525	55,525
Receipts:			
Refuse Charges	136,929	135,000	135,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**136,929**	**135,000**	**135,000**
Resources Available:	**207,000**	**212,525**	**190,525**
Expenditures:			
Personal Services	66,791	77,000	77,000
Commodities	6,201	15,000	15,000
Contractual Services	56,483	65,000	65,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**129,475**	**157,000**	**157,000**
Unencumbered Cash Balance Dec 31	77,525	55,525	33,525
2022/2023/2024 Budget Authority Amount:	147,000	157,000	157,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Victoria, Kansas

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Machinery		Equipment Reserve		Capital Improvements		Water Project		NEU Award Fund (ARPA)		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	78,631	Cash Balance Jan 1	140,267	Cash Balance Jan 1	773,238	Cash Balance Jan 1	-111,059	Cash Balance Jan 1	92,481	973,558
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfers In	50,000	Transfers In	240,000	GO Bond Proceeds	62,248	Federal Aid	92,481	
						USDA Grant Proceeds	694,264			
						Interest	0			
Total Receipts	-	Total Receipts	50,000	Total Receipts	240,000	Total Receipts	756,512	Total Receipts	92,481	1,138,993
Resources Available:	78,631	Resources Available:	190,267	Resources Available:	1,013,238	Resources Available:	645,453	Resources Available:	184,962	2,112,551
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	60,458	Capital Outlay	140,522	Capital Outlay	718,769	ARPA Disbursements	128,803	
						Interest	0			
						Temp Note Principal	0			
						KDHE Loan Principal	0			
Total Expenditures	0	Total Expenditures	60,458	Total Expenditures	140,522	Total Expenditures	718,769	Total Expenditures	128,803	1,048,552
Cash Balance Dec 31	78,631	Cash Balance Dec 31	129,809	Cash Balance Dec 31	872,716	Cash Balance Dec 31	-73,316	Cash Balance Dec 31	56,159	1,063,999 **
							See Tab B			1,063,999 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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NON-BUDGETED FUNDS (B)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cathedral Street Project		**Water Project Reserve**		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	0	Cash Balance D	0	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
GO Bond Proceeds	1,040,000	Transfers In	-25,600							
Total Receipts	1,040,000	Total Receipts	-25600	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,014,400
Resources Available:	1,040,000	Resources Avail	-25,600	Resources Avail	0	Resources Avail	0	Resources Avail	0	1,014,400
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	1,000,000									
Underwriter's Discoun	12,116									
Cost of Issuance	27,884									
Total Expenditures	1,040,000	Total Expenditur	0	Total Expenditur	0	Total Expenditur	0	Total Expenditur	0	1,040,000
Cash Balance Dec 31	0	Cash Balance D	-25,600	Cash Balance D	0	Cash Balance D	0	Cash Balance D	0	**-25,600** **
			See Tab B							**-25,600** **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Victoria, Kansas
will meet on at at 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 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	705,074	35.786	861,540	42.207	815,540	258,870	26.558
Bond & Interest	103,751	11.824	176,787		180,631	142,290	14.598
Employee Benefits	102,278	9.539	135,000	10.198	141,000	106,611	10.937
Special Highway	23,670		32,540		70,161		
Special Parks & Recreation					6,179		
Water Utility	355,836		480,000		379,800		
Sewer Utility	113,999		83,363		92,500		
Refuse Utility	129,475		157,000		157,000		
Non-Budgeted Funds-A	1,048,552						
Totals	**2,582,635**	**57.149**	**1,926,230**	**52.405**	**1,842,811**	**507,771**	**52.093**
						*Revenue Neutral Rate***	***49.301***
Less: Transfers	264,400		434,800		269,800		
Net Expenditure	2,318,235		1,491,430		1,573,011		
Total Tax Levied	480,037		480,541		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,399,872		9,153,057		9,747,365		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	2,966,000	3,954,154
Revenue Bonds	0	0	0
Other	3,121,957	35,060	0
Lease Purchase Principal	79,548	53,875	27,368
Total	3,201,505	3,054,935	3,981,522

*Tax rates are expressed in mills

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

0
Official Title: 0

STATE OF KANSAS
RUSSELL
COUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the ***Russell County News***, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Russell County, Kansas, with a general paid circulation on a weekly basis in Russell County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been 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 Russell, 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 1 consecutive Week, the first publication thereof being made as aforesaid on the 3 day of Aug, 2023, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: _____

Subscribed and sworn to before me this 9 day of Aug, 2023.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires
11-23-26

_____
Notary Public's Signature

Publication Fee $ 104.48

Affidavit, Notary's Fee $ 1.00

Additional copies ___ @___ $ _____

Total Publication Fee $ 105.48

Legal Notice

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Victoria, Kansas
will meet on August 21, 2023 at 6:30 pm at 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 Neu
Detailed budget information is available at 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 budg
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 20	
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 202 Ad Valorem Te
General	666,435	35.786	861,540	42.207	660,540	265,2
Bond & Interest	103,751	11.024	176,787		180,831	142,2
Employee Benefits	102,278	9.539	135,000	10.198	141,000	106,6
Special Highway	23,670		32,540		70,161	
Special Parks & Recreation					6,179	
Water Utility	355,836		480,000		379,800	
Sewer Utility	113,999		83,363		92,500	
Refuse Utility	129,475		167,000		167,000	
Non-Budgeted Funds-A	1,072,420					
Totals	2,667,864	57.149	1,926,230	(52,405)	1,807,811	514,1
						Revenue Neutral Rat
Less: Transfers	264,400		434,800		289,800	
Net Expenditure	2,303,464		1,491,430		1,508,011	
Total Tax Levied	480,037		480,541		xxxxxxxxxxxxxxxxxx	
Assessed Valuation	8,399,872		9,163,057		9,747,365	

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	2,966,000	3,054,164
Revenue Bonds	0	0	0
Other	3,121,957	35,080	0
Lease Purchase Principal	79,648	53,975	27,358
Total	3,201,605	3,054,935	3,081,522

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

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Official Title: 0

Resolution No. C-321

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

WHEREAS, the Revenue Neutral Rate for The City of Victoria was calculated as 49.301 mills by the Ellis County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 21, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of The City of Victoria, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVENING BODY OF THE CITY OF VICTORIA;

The City of Victoria shall levy a property tax rate exceeding the Revenue Neutral Rate of 49.301 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.

CITY OF VICTORIA SEAL KANSAS

Attested:

Jamie Sterling

City Clerk

Mayor

Roll Call Vote

A Roll call Vote of the City Council of Victoria, KS To Levy a Property Tax Exceeeding the Revenue Neutral Rate Hearing for Tax Year 2024 was held on August 21, 2023.
Resolution No C-321

Governing Body Member	Yes	No	No Vote	Absent
Erica Dinges	X			
Ryan Lichter	X			
Harland Rupp	X			
Matt Orr	X			
Matt Sander	X			
Total				

Certified:

John Schulte, Mayor

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Victoria, Kansas

will meet on August 21, 2023 at 5:30 pm at 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 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	666,435	35.786	861,540	42.207	860,540	265,231	27.211
Bond & Interest	103,751	11.824	176,787		180,631	142,290	14.598
Employee Benefits	102,278	9.539	135,000	10.198	141,000	106,611	10.937
Special Highway	23,670		32,540		70,161		
Special Parks & Recreation					6,179		
Water Utility	355,836		480,000		379,800		
Sewer Utility	113,999		83,363		92,500		
Refuse Utility	129,475		157,000		157,000		
Non-Budgeted Funds-A	1,072,420						
Totals	**2,567,864**	**57.149**	**1,926,230**	**52.405**	**1,887,811**	**514,132**	**52.746**
						Revenue Neutral Rate	***49.301***
Less: Transfers	264,400		434,800		289,800		
Net Expenditure	2,303,464		1,491,430		1,598,011		
Total Tax Levied	480,037		480,541		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,399,872		9,153,057		9,747,365		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	2,966,000	3,954,154
Revenue Bonds	0	0	0
Other	3,121,957	35,060	0
Lease Purchase Principal	79,548	53,875	27,368
Total	3,201,505	3,054,935	3,981,522

*Tax rates are expressed in mills

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

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Official Title: 0