2023

CERTIFICATE

To the Clerk of Ellis County, State of Kansas

State of Kansas
City

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 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	Amount of 2022 Ad Valorem Tax	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			
Fund	K.S.A.				
General	12-101a	6	861,540	387,029	42.207
Bond & Interest	10-113	7	224,398		
Employee Benefits	12-1220	7	135,000	93,512	10.198
Special Highway		8	32,540		
Special Parks & Recreation		8	6,179		
Water Utility		9	480,000		
Sewer Utility		9	83,363		
Refuse Utility		10	157,000		
Non-Budgeted Funds-A		11			
Totals		xxxxxx	1,980,020	480,541	52.405
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			9,169,948
RNR Hearing Notice		13			
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

RHID = 336,615

Revenue Neutral Rate: 52.446

Assisted by:
AdamsBrown, LLC

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

Attest: Nov 5 2022
County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

City of Victoria, 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	300,592	28,033	860	456	2,410	0
Bond & Interest	99,319	9,262	284	150	797	0
Employee Benefits	80,126	7,473	229	121	643	0
TOTAL	**480,037**	**44,768**	**1,373**	**727**	**3,850**	**0**

County Treas Motor Vehicle Estimate	44,768				
County Treas Recreational Vehicle Estimate		1,373			
County Treas 16/20M Vehicle Estimate			727		
County Treas Commercial Vehicle Tax Estimate				3,850	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.09326				
Recreational Vehicle Factor		0.00286			
16/20M Vehicle Factor			0.00151		
Commercial Vehicle Factor				0.00802	
Watercraft Factor					0.00000

City of Victoria, 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	Capital Improvements Fund	217,000	200,000	115,000	K.S.A. 12-1, 118
General Fund	Equipment Reserve Fund	75,000	50,000	210,000	K.S.A. 12-1, 117
Water Utility Fund	Bond and Interest Fund	105,000	0	105,000	K.S.A. 12-825d
	Totals	**397,000**	**250,000**	**430,000**	
	Adjustments*				
	Adjusted Totals	**397,000**	**250,000**	**430,000**	

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

State of Kansas
City

City of Victoria, 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:											
GO Bond Series 2021	6/1/2021	6/1/2061	1.75%	2,966,000	2,966,000	6/1	6/1	51,905	51,846	50,998	52,753
GO Bond Series 2022	4/27/2022	9/1/2042	2.00% - 3.70%	1,040,000	0	3/1	9/1	0	0	30,000	43,036
Total G.O. Bonds					**2,966,000**			**51,905**	**51,846**	**80,998**	**95,789**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE - Sludge Basin (Sewer Utility)	9/14/2002	9/1/2022	3.39%	1,043,195	35,060	3/1 & 9/1	3/1 & 9/1	550	35,060	0	0
Total Other					**35,060**			**550**	**35,060**	**0**	**0**
Total Indebtedness					**3,001,060**			**52,455**	**86,906**	**80,998**	**95,789**

State of Kansas
City

City of Victoria, 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
2011 Fire Truck	2/25/2013	120	3.25%	238,000	53,875	28,258	28,258
Totals					**53,875**	**28,258**	**28,258**

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

City of Victoria, 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	319,460	322,424	192,252
Receipts:			
Ad Valorem Tax	349,806	294,580	xxxxxxxxxxxxxxxxx
Delinquent Tax	565	0	0
Motor Vehicle Tax	64,849	36,302	28,033
Recreational Vehicle Tax	0	870	860
16/20M Vehicle Tax	0	752	456
Commercial Vehicle Tax	0	928	2,410
Watercraft Tax	0	436	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
County Wide Sales Tax	68,517	60,000	60,000
Franchise Fees	70,901	70,000	70,000
Fines	565	1,000	1,000
Swimming Pool	7,419	6,500	6,500
Local Sales Tax	107,220	100,000	100,000
Licenses & Permits	5,733	3,000	3,000
Interest on Idle Funds	17,768	10,000	10,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	808	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**694,151**	**584,368**	**282,259**
Resources Available:	**1,013,611**	**906,792**	**474,511**
Expenditures:			
General Government	85,200	87,000	87,000
Police Department	194,185	207,000	207,000
Fire Department	23,025	36,000	36,000
Park Department	28,699	33,500	33,500
Street Department	7,283	31,000	103,000
Street Lighting	18,019	22,000	22,000
Pool Department	35,254	37,500	37,500
Planning Commission	3,765	3,500	3,500
Victoria Health Facility	2,757	0	0
Special Appropriations	1,000	7,040	7,040
Transfers	292,000	250,000	325,000
Sub-Total detail page	**691,187**	**714,540**	**861,540**
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**691,187**	**714,540**	**861,540**
Unencumbered Cash Balance Dec 31	322,424	192,252	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	769,580	718,540	861,540
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	861,540
		Tax Required	387,029
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	387,029

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Victoria, 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 Government			
Salaries	38,427	36,000	36,000
Commodities	15,317	15,000	15,000
Contractual	25,381	27,000	27,000
Capital Outlay	6,075	9,000	9,000
Total	**85,200**	**87,000**	**87,000**
Police Department			
Salaries	160,814	167,000	167,000
Commodities	9,011	12,000	12,000
Contractual	19,444	18,000	18,000
Capital Outlay	4,916	10,000	10,000
Total	**194,185**	**207,000**	**207,000**
Fire Department			
Salaries	13,980	18,000	18,000
Commodities	3,751	8,000	8,000
Contractual	5,294	5,000	5,000
Capital Outlay	0	5,000	5,000
Total	**23,025**	**36,000**	**36,000**
Park Department			
Salaries	22,014	25,000	25,000
Commodities	3,040	4,000	4,000
Contractual	2,328	1,500	1,500
Capital Outlay	1,317	3,000	3,000
Total	**28,699**	**33,500**	**33,500**
Street Department			
Salaries	403	10,000	10,000
Commodities	60	6,000	6,000
Contractual	5,260	5,000	5,000
Capital Outlay	1,560	10,000	10,000
Street Sweeper	0	0	72,000
Total	**7,283**	**31,000**	**103,000**
Street Lighting			
Contractual	18,019	22,000	22,000
Total	**18,019**	**22,000**	**22,000**
Pool Department			
Salaries	23,448	25,000	25,000
Commodities	4,243	8,000	8,000
Contractual	2,564	2,500	2,500
Capital Outlay	4,999	2,000	2,000
Total	**35,254**	**37,500**	**37,500**
Planning Commission			
Salaries	2,124	3,000	3,000
Contractual	1,641	500	500
Total	**3,765**	**3,500**	**3,500**
Victoria Health Facility			
Contractual	2,757	0	0
Total	**2,757**	**0**	**0**
Special Appropriations			
Herzogfest	0	1,500	1,500
Industrial Development	1,000	1,000	1,000
Senior Companion	0	4,040	4,040
Local School Support	0	500	500
Total	**1,000**	**7,040**	**7,040**
Transfers			
Transfer to Equipment Reserve	75,000	50,000	210,000
Transfer to Capital Improvement	217,000	200,000	115,000
Total	**292,000**	**250,000**	**325,000**
Page Total	**691,187**	**714,540**	**861,540**

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

No assurance is provided. Substantially all disclosures omitted.

City of Victoria, Kansas 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond & Interest**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	9,432	115,323	108,905
Receipts:			
Ad Valorem Tax	0	97,333	xxxxxxxxxxxxxxxxxx
Delinquent Tax	67	0	0
Motor Vehicle Tax	824	0	9,262
Recreational Vehicle Tax	0	0	284
16/20M Vehicle Tax	0	0	150
Commercial Vehicle Tax	0	0	797
Watercraft Tax	0	0	0
Interest on Idle Funds	0	0	0
Transfer In	105,000	0	105,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**105,891**	**97,333**	**115,493**
Resources Available:	**115,323**	**212,656**	**224,398**
Expenditures:			
Principal - 2021 GO Bond	0	51,846	52,753
Interest - 2021 GO Bond	0	51,905	50,998
Principal - 2022 GO Bond	0	0	30,000
Interest - 2022 GO Bond	0	0	43,036
Cash Basis Reserve (2023 column)			47,611
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**0**	**103,751**	**224,398**
Unencumbered Cash Balance Dec 31	115,323	108,905	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	3,911	108,751	224,398
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	224,398
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	95,722	72,699	33,022
Receipts:			
Ad Valorem Tax	60,544	78,523	xxxxxxxxxxxxxxxxxx
Delinquent Tax	223	0	0
Motor Vehicle Tax	15,208	6,283	7,473
Recreational Vehicle Tax	0	150	229
16/20M Vehicle Tax	0	130	121
Commercial Vehicle Tax	0	161	643
Watercraft Tax	0	76	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	**75,975**	**85,323**	**8,466**
Resources Available:	**171,697**	**158,022**	**41,488**
Expenditures:			
KPERS	41,823	45,000	45,000
FICA	20,225	25,000	25,000
Workman's Comp	0	10,000	20,000
Unemployment Benefits	0	5,000	5,000
Health Insurance	36,950	40,000	40,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**98,998**	**125,000**	**135,000**
Unencumbered Cash Balance Dec 31	72,699	33,022	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	145,000	135,000	135,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	135,000
		Tax Required	93,512
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	93,512

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Victoria, 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	15,716	28,593	37,243
Receipts:			
State of Kansas Gas Tax	35,220	33,190	33,700
County Transfers Gas	0	0	0
	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**35,220**	**33,190**	**33,700**
Resources Available:	**50,936**	**61,783**	**70,943**
Expenditures:			
Personal Services	16,513	12,000	20,000
Commodities	3,402	6,000	6,000
Contractual	2,048	5,000	5,000
Capital Outlay	380	1,540	1,540
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**22,343**	**24,540**	**32,540**
Unencumbered Cash Balance Dec 31	28,593	37,243	38,403
2021/2022/2023 Budget Authority Amount:	33,176	24,540	32,540

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	6,179	6,179	6,179
Receipts:			
Local Alcoholic Liquor	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**6,179**	**6,179**	**6,179**
Expenditures:			
Capital Outlay	0	0	6,179
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**6,179**
Unencumbered Cash Balance Dec 31	6,179	6,179	0
2021/2022/2023 Budget Authority Amount:	6,179	6,179	6,179

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Victoria, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	575,935	610,999	586,499
Receipts:			
Connection Fees	0	1,500	1,500
Charges to Customers	330,972	335,000	335,000
Water Protection Fee	13,524	12,000	12,000
Late Fees	3,995	2,000	2,000
Miscellaneous	1,574	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**350,065**	**350,500**	**350,500**
Resources Available:	**926,000**	**961,499**	**936,999**
Expenditures:			
Personal Services	125,496	140,000	140,000
Contractual Services	25,780	100,000	100,000
Commodities	43,997	75,000	75,000
Capital Outlay	0	60,000	60,000
Revolving Loan Payments	14,728	0	0
Transfer Out	105,000	0	105,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**315,001**	**375,000**	**480,000**
Unencumbered Cash Balance Dec 31	610,999	586,499	456,999
2021/2022/2023 Budget Authority Amount	504,478	375,000	480,000

Adopted Budget

Sewer Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	26,110	18,795	39,822
Receipts:			
Sewer Service Charges	138,507	140,000	140,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**138,507**	**140,000**	**140,000**
Resources Available:	**164,617**	**158,795**	**179,822**
Expenditures:			
Personal Services	51,935	51,173	51,173
Contractual Services	7,349	6,000	6,000
Commodities	12,552	14,690	14,690
Capital Outlay	2,676	11,500	11,500
Revolving Loan Payments	71,310	35,610	0
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**145,822**	**118,973**	**83,363**
Unencumbered Cash Balance Dec 31	18,795	39,822	96,459
2021/2022/2023 Budget Authority Amount	154,673	118,973	83,363

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	68,991	70,071	58,071
Receipts:			
Refuse Charges	133,545	135,000	135,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**133,545**	**135,000**	**135,000**
Resources Available:	**202,536**	**205,071**	**193,071**
Expenditures:			
Personal Services	67,225	77,000	77,000
Commodities	4,022	5,000	15,000
Contractual Services	61,218	65,000	65,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**132,465**	**147,000**	**157,000**
Unencumbered Cash Balance Dec 31	70,071	58,071	36,071
2021/2022/2023 Budget Authority Amount:	147,000	147,000	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 2021 is reported)

2023

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	93,525	Cash Balance Jan 1	606,152	Cash Balance Jan 1	707,979	Cash Balance Jan 1		1,486,287
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfers In	75,000	Transfers In	217,000	GO Bond Proceeds	2,966,000	Federal Aid	92,841	
						USDA Grant Proceeds	568,284			
						Interest	1,644			
Total Receipts	-	Total Receipts	75,000	Total Receipts	217,000	Total Receipts	3,535,928	Total Receipts	92,841	3,920,769
Resources Available:	78,631	Resources Available:	168,525	Resources Available:	823,152	Resources Available:	4,243,907	Resources Available:	92,841	5,407,056
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	28,258	Capital Outlay	49,914	Capital Outlay	1,321,458			
						Interest	21,583			
						Temp Note Principal	2,775,000			
						KDHE Loan Principal	236,925			
Total Expenditures	0	Total Expenditures	28,258	Total Expenditures	49,914	Total Expenditures	4,354,966	Total Expenditures	0	4,433,138
Cash Balance Dec 31	78,631	Cash Balance Dec 31	140,267	Cash Balance Dec 31	773,238	Cash Balance Dec 31	-111,059	Cash Balance Dec 31	92,841	**973,918** **
							See Tab B			**973,918** **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Victoria, Kansas

will meet on September 19, 2022 at 5:30 pm at City Hall 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 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 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	691,187	44.783	714,540	35.786	861,540	387,029	42.284
Bond & Interest			103,751	11.824	224,398		
Employee Benefits	98,998	7.751	125,000	9.539	135,000	93,512	10.216
Special Highway	22,343		24,540		32,540		
Special Parks & Recreation					6,179		
Water Utility	315,001		375,000		480,000		
Sewer Utility	145,822		118,973		83,363		
Refuse Utility	132,465		147,000		157,000		
Non-Budgeted Funds-A	4,433,138						
Totals	**5,838,954**	**52.534**	**1,608,804**	**57.149**	**1,980,020**	**480,541**	**52.500**
						Revenue Neutral Rate	***52.446***
Less: Transfers	397,000		250,000		430,000		
Net Expenditure	5,441,954		1,358,804		1,550,020		
Total Tax Levied	425,690		480,037		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,103,286		8,399,872		9,153,057		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	2,966,000
Revenue Bonds	2,775,000	0	0
Other	432,791	3,121,957	35,060
Lease Purchase Principal	104,300	79,548	53,875
Total	3,312,091	3,201,505	3,054,935

*Tax rates are expressed in mills

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

Jamie Sterling

Official Title: City Clerk

01-10
54150

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 1 day of Sept, 2022, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___
_____, 20___ _____, 20___
_____, 20___ _____, 20___

Signed: _____

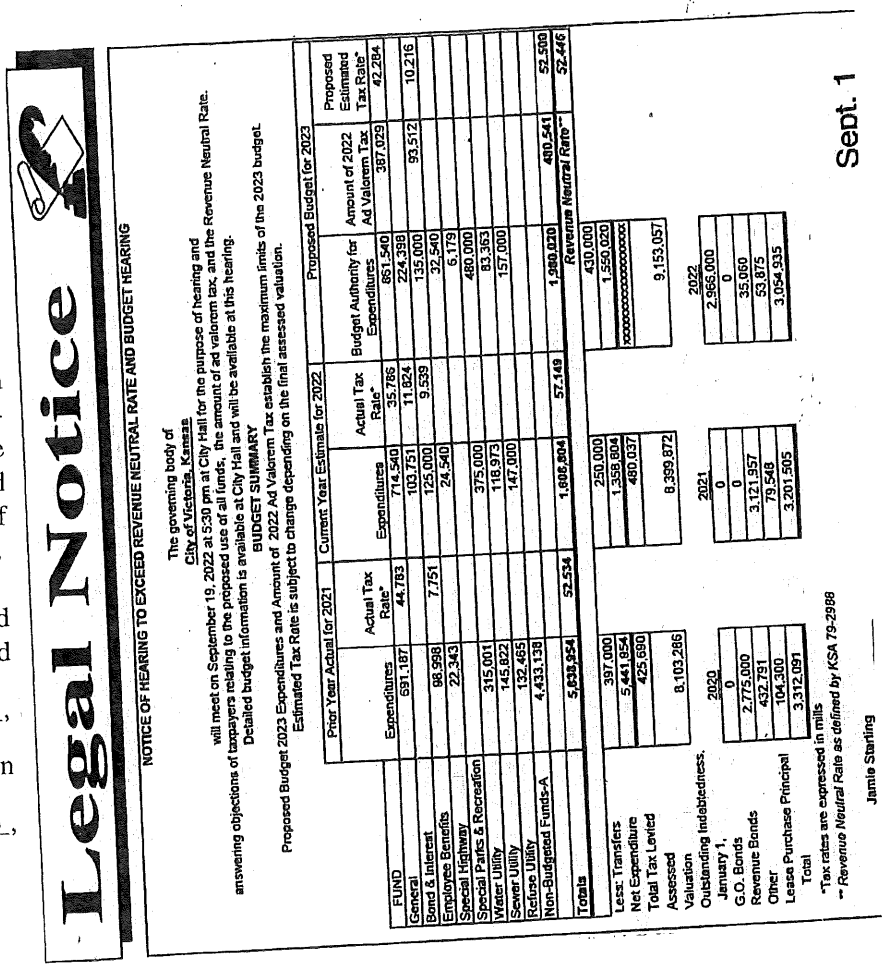
Subscribed and sworn to before me this 2 day of Sept, 2022.

NOTARY PUBLIC - State of Kansas
SUSAN R. KRILEY
My Appt. Expires 6-5-23

Susan R Kriley
Notary Public's Signature

My commission expires: June 5, 2023

Publication Fee	$ 104.03
Affidavit, Notary's Fee	$ 1.00
Additional copies ___ @ ___	$
Total Publication Fee	$ 105.03



Legal Notice

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Victoria, Kansas
will meet on September 19, 2022 at 5:30 pm at City Hall 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 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 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	691,187	44.783	714,540	35.786	861,540	387,029	42.284
Bond & Interest			103,751	11.824	224,398	93,512	10.216
Employee Benefits	98,998	7.751	125,000	9.539	135,000		
Special Highway	22,343		24,540		32,540		
Special Parks & Recreation					6,179		
Water Utility	315,001		375,000		480,000		
Sewer Utility	145,822		118,973		83,363		
Refuse Utility	132,465		147,000		157,000		
Non-Budgeted Funds-A	4,433,138						
Totals	5,838,954	52.534	1,808,804	57.149	1,980,020	480,541	52.500
					Revenue Neutral Rate**		52.446
Less: Transfers	397,000		250,000		430,000		
Net Expenditure	5,441,954		1,358,804		1,550,020		
Total Tax Levied	425,690		480,037		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,103,286		8,399,872		9,153,057		
Outstanding Indebtedness,	2020		2021		2022		
January 1,							
G.O. Bonds	0		0		2,966,000		
Revenue Bonds	2,775,000		0		0		
Other	432,791		3,121,957		35,060		
Lease Purchase Principal	104,300		79,548		53,875		
Total	3,312,091		3,201,505		3,054,935		

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

Jamie Starling

Sept. 1

Resolution No. C-313

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 52.446 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 September, 2022 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 52.446 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 19th day of September 2022 and **Signed** by the Mayor.

Mayor

Attested:

Jamie Sterling

City Clerk

Roll Call Vote

A Roll Call Vote of the ___City of Victoria___ To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on __September 19th, 2022__
Resolution No. ___C-313_____

Governing Body Member	Yes	No	No Vote
Ryan Richter	X		
Harland Rupp	X		
Zack Kanzenbach	X		
TOTAL			

Certified: