State of Kansas
City

2023

# CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
**City of Cassoday**
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 expenditure for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2023 Adopted Budget: Budget Authority for Expenditures | 2023 Adopted Budget: Amount of 2022 Ad Valorem Tax | 2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation of MVT, RVT, and 16/20M Veh Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| | | | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 6 | 64,050 | 12,670 | 17.395 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Special Highway | | 7 | 14,532 | | |
| Water | | 7 | 85,300 | | |
| Gas | | 8 | 238,203 | | |
| Sewer | | 8 | 46,226 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxx | 448,311 | 12,670 | 17.395 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | | | | 728,369 |
| RNR Hearing Notice | | | | | Nov 1, 2022 Total Assessed Valuation |
| Neighborhood Revitalization | | | | | |

Revenue Neutral Rate: 16.344

Assisted by:

Address:

Email:

Date Attested: October 26, 2022

Governing Body

County Clerk

Page No. 1

City of Cassoday

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 Proposed Year 2023 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 11,904 | 2,253 | 61 | 299 | 293 | 51 |
| Debt Service | | | | | | |
| Library | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 11,904 | 2,253 | 61 | 299 | 293 | 51 |

County Treas Motor Vehicle Estimate 2,253

County Treas Recreational Vehicle Estimate 61

County Treas 16/20M Vehicle Estimate 299

County Treas Commercial Vehicle Tax Estimate 293

County Treas Watercraft Tax Estimate 51

Motor Vehicle Factor 0.18926

Recreational Vehicle Factor 0.00512

16/20 Vehicle Factor 0.02512

Commercial Vehicle Factor 0.02461

Watercraft Factor 0.00428

City of Cassoday 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 Improvement | | 15,000 | 5,000 | K.S.A. 12-1,118 |
| Gas | Capital Improvement | | 20,000 | 20,000 | K.S.A. 12-1,118 |
| | | | | | |
| | | | | | |
| | | | | | |
| | **Totals** | 0 | 35,000 | 25,000 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 35,000 | 25,000 | |

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

City of Cassoday

2023

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amt Outstanding Jan 1, 2022 | Date Due | | Amount Due 2022 | | Amount Due 2023 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| State of Kansas | 3/23/2021 | 3/23/2031 | 0.25 | 181,272 | 167,909 | 1st of month | 1st of month | 399 | 17,966 | 354 | 18,011 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **167,909** | | | **399** | **17,966** | **354** | **18,011** |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **167,909** | | | **399** | **17,966** | **354** | **18,011** |

City of Cassoday 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 | 19,906 | 29,149 | 13,293 |
| Receipts: | | | |
| Ad Valorem Tax | 11,347 | 11,904 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,252 | 1,400 | 1,500 |
| Motor Vehicle Tax | 2,575 | 1,500 | 2,253 |
| Recreational Vehicle Tax | 74 | 70 | 61 |
| 16/20M Vehicle Tax | 81 | 300 | 299 |
| Commercial Vehicle Tax | 434 | 300 | 293 |
| Watercraft Tax | | | 51 |
| Gross Earning (Intangible) Tax | | | 0 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| Evergy Franchise | 5,028 | 4,600 | 4,700 |
| Trash Income | 12,471 | 13,000 | 14,000 |
| Building Rent | 3,365 | 3,400 | 3,500 |
| Insurance Dividend | 47 | 75 | 100 |
| Lot Rent | 566 | 600 | 650 |
| Dog Tags | 220 | 250 | 300 |
| Building Permits | 351 | 200 | 250 |
| Municipal Court | 20 | 300 | 500 |
| Cereal Malt Beverage | | 50 | 100 |
| Vendor Fees/NSF Fee | 320 | 400 | 600 |
| Fundraiser/Donations | 9,175 | 9,300 | 9,500 |
| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **48,326** | **47,649** | **38,657** |
| **Resources Available:** | **68,232** | **76,798** | **51,950** |
| Expenditures: | | | |
| | | | |
| Payroll/Taxes | 6,225 | 7,000 | 7,500 |
| Trash Pickup | 10,535 | 10,800 | 11,500 |
| Electric | 2,567 | 3,000 | 3,000 |
| Street Lights | 5,693 | 5,900 | 6,200 |
| Telephone | 385 | 450 | 600 |
| Insurance | 1,204 | 1,500 | 1,500 |
| Equipment Repair | 750 | 3,580 | 6,000 |
| Building/HVAC Repair | 3,266 | 6,000 | 9,000 |
| Fuel | 85 | 200 | 400 |
| Office Supplies | 1,536 | 2,000 | 3,000 |
| Legal/Municipal Court Expenses | 1,155 | 1,500 | 1,800 |
| Dues | 744 | 900 | 1,200 |
| Cereal Malt Beverage (To State) | 50 | 50 | 100 |
| Computer Software/Support | | 150 | 500 |
| Capital Improvement | | 15,000 | 5,000 |
| Drug Test | 25 | 75 | 150 |
| Bank Charges/Postage | 1,113 | 1,400 | 1,600 |
| Fundraiser Purchases | 3,750 | 4,000 | 5,000 |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **39,083** | **63,505** | **64,050** |
| Unencumbered Cash Balance Dec 31 | 29,149 | 13,293 | xxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount: | 51,325 | 63,505 | 64,050 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 64,050 |
| | | Tax Required | 12,100 |
| | Delinquent Comp Rate: | 4.7% | 570 |
| | | Amount of 2022 Ad Valorem Tax | **12,670** |

| CPA Summary |
|---|
| |

City of Cassoday 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 | 5,593 | 13,026 | 10,582 |
| Receipts: | | | |
| State of Kansas Gas Tax | 12,998 | 3,370 | 3,420 |
| County Transfers Gas | 566 | 530 | 530 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **13,564** | **3,900** | **3,950** |
| **Resources Available:** | **19,157** | **16,926** | **14,532** |
| Expenditures: | | | |
| Street Repair and Maint | 2,572 | 2,700 | 7,500 |
| Salary | 3,559 | 3,644 | 4,500 |
| Taxes | | | 1,000 |
| Truck Repairs | | | 1,532 |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **6,131** | **6,344** | **14,532** |
| Unencumbered Cash Balance Dec 31 | 13,026 | 10,582 | 0 |
| 2021/2022/2023 Budget Authority Amount: | 7,936 | 6,344 | 14,532 |

| Adopted Budget **Water** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 12,040 | 5,779 | 5,379 |
| Receipts: | | | |
| Reconnect Fee/Deposit | 130 | 200 | 200 |
| Charges to Customers | 53,258 | 65,000 | 77,021 |
| Water Meter | | 200 | 200 |
| Outside Water Sales | 918 | 1,500 | 1,500 |
| Ins Dividend/Refunds | 457 | 700 | 700 |
| Butler County Specials | 501 | 500 | 300 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rece | | | |
| **Total Receipts** | **55,264** | **68,100** | **79,921** |
| **Resources Available:** | **67,304** | **73,879** | **85,300** |
| Expenditures: | | | |
| Fuel | 2,148 | 2,400 | 2,900 |
| Salary/Taxes | 16,425 | 20,000 | 26,000 |
| RWD #3 | 25,970 | 26,000 | 27,000 |
| Miscellaneous Supplies/Maintenance | 9,735 | 12,000 | 20,000 |
| Insurance | 3,486 | 3,400 | 3,500 |
| Water Samples/Testing | 1,580 | 1,600 | 1,800 |
| Telephone/Electric | 1,162 | 1,300 | 1,800 |
| Annual Dues/Bank Charges | 608 | 1,000 | 1,300 |
| Office Overhead | 411 | 800 | 1,000 |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **61,525** | **68,500** | **85,300** |
| Unencumbered Cash Balance Dec 31 | 5,779 | 5,379 | 0 |
| 2021/2022/2023 Budget Authority Amount: | 67,067 | 76,300 | 85,300 |

CPA Summary

City of Cassoday 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Gas** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 96,645 | 114,503 | 75,003 |
| Receipts: | | | |
| Insurance Dividends/Refunds | 883 | 1,800 | 2,500 |
| Charges to Customers | 158,813 | 145,000 | 160,000 |
| Butler County Specials | | 250 | 500 |
| Deposits/Reconnect Fee | 120 | 150 | 200 |
| State Of Kansas | 181,272 | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **341,088** | **147,200** | **163,200** |
| **Resources Available:** | **437,733** | **261,703** | **238,203** |
| Expenditures: | | | |
| Legal/Annual Dues/Insurance | 6,699 | 12,000 | 15,000 |
| Fuel/Telephone | 3,198 | 3,400 | 6,000 |
| Salary/Payroll Taxes | 18,727 | 30,000 | 40,500 |
| KMGA/USDI/ State of Kansas Loan | 248,636 | 98,800 | 102,000 |
| Repairs/Maintenance | 44,889 | 20,000 | 50,000 |
| Office Overhead | 426 | 1,500 | 2,703 |
| Drug Tests/Locates/Bank Charges | 655 | 1,000 | 2,000 |
| Capital Improvement | | 20,000 | 20,000 |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **323,230** | **186,700** | **238,203** |
| Unencumbered Cash Balance Dec 31 | 114,503 | 75,003 | 0 |
| 2021/2022/2023 Budget Authority Amount: | 329,834 | 290,395 | 238,203 |

| Adopted Budget **Sewer** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 13,585 | 14,676 | 10,026 |
| Receipts: | | | |
| | | | |
| Charges to Customers | 21,932 | 26,000 | 35,000 |
| Insurance Dividend | | 500 | 700 |
| Butler County Specials | | 250 | 500 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **21,932** | **26,750** | **36,200** |
| **Resources Available:** | **35,517** | **41,426** | **46,226** |
| Expenditures: | | | |
| Fuel/Telephone/Electric/Bank | 3,272 | 3,500 | 4,500 |
| Salary/Payroll Taxes | 11,042 | 17,000 | 22,000 |
| Insurance | 1,204 | 1,400 | 1,600 |
| Annual Dues/Legal | 492 | 700 | 1,000 |
| Repairs/Maintenance | 4,420 | 8,000 | 16,126 |
| Office Overhead | 411 | 800 | 1,000 |
| Capital Improvement | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **20,841** | **31,400** | **46,226** |
| Unencumbered Cash Balance Dec 31 | 14,676 | 10,026 | 0 |
| 2021/2022/2023 Budget Authority Amount: | 30,321 | 36,235 | 46,226 |

| CPA Summary |
|---|
| |

City of Cassoday

## NON-BUDGETED FUNDS

*(Only the actual budget year for 2021 is reported)*

2023

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 0 | | 0 | | 0 | | 0 | | 0 | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 36,844 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 36,844 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Close CD | 11,739 | | | | | | | | | |
| Close CD | 11,738 | | | | | | | | | |
| Close CD | 5,328 | | | | | | | | | |
| State of KS Fema | 10,042 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 38,847 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 38,847 |
| Resources Available: | 75,691 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 75,691 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
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| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 75,691 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 75,691 ** |
| | | | | | | | | | | 75,691 ** |

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
**City of Cassoday**
will meet on August 8, 2022 at 6:30 p.m. at City Building 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 Building and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 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 | 39,083 | 16.808 | 63,505 | 17.278 | 64,050 | 12,670 | 17.395 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 6,131 | | 6,344 | | 14,532 | | |
| Water | 61,525 | | 68,500 | | 85,300 | | |
| Gas | 323,230 | | 186,700 | | 238,203 | | |
| Sewer | 20,841 | | 31,400 | | 46,226 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 450,810 | 16.808 | 356,449 | 17.278 | 448,311 | 12,670 | 17.395 |
| | | | | | | *Revenue Neutral Rate*** | *16.344* |
| Less: Transfers | 0 | | 35,000 | | 25,000 | | |
| Net Expenditure | 450,810 | | 321,449 | | 423,311 | | |
| Total Tax Levied | 12,207 | | 11,904 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 726,258 | | 688,977 | | 728,369 | | |

| Outstanding Indebtedness, January 1, | 2020 | 2021 | 2022 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 167,909 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 0 | 0 | 167,909 |

*Tax rates are expressed in mills

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

**Nicole Downard**
City Official Title: City Treasurer

Cassoday

Published in the Butler County Times-Gazette Jul 30, 2022

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of
**City of Cassoday**
will meet on September 12, 2022 at 6:30 p.m. at City Building 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 Building and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 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 | 39,083 | 16.808 | 63,505 | 17.278 | 64,050 | 12,670 | 17.395 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 6,131 | | 6,344 | | 14,532 | | |
| Water | 61,525 | | 68,500 | | 85,300 | | |
| Gas | 323,230 | | 186,700 | | 238,203 | | |
| Sewer | 20,841 | | 31,400 | | 46,226 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 450,810 | 16.808 | 356,449 | 17.278 | 448,311 | 12,670 | 17.395 |
| | | | | | | *Revenue Neutral Rate*** | *16.344* |
| Less: Transfers | 0 | | 35,000 | | 25,000 | | |
| Net Expenditure | 450,810 | | 321,449 | | 423,311 | | |
| Total Tax Levied | 12,207 | | 11,904 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 726,258 | | 688,977 | | 728,369 | | |

| Outstanding Indebtedness, January 1, | 2020 | 2021 | 2022 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 167,909 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 0 | 0 | 167,909 |

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

**Nicole Downard**
City Official Title: City Treasurer

Resolution No. 2022-01

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

**WHEREAS**, the Revenue Neutral Rate for the City of Cassoday was calculated as 16.344 mills by the Butler County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on 9/12/2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the City of Cassoday, 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 CASSODAY:**

The City of Cassoday shall levy a property tax rate exceeding the Revenue Neutral Rate of 16.344 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 12th day of September, 2022 and **SIGNED** by the Mayor.

David Hinde, Mayor

Attested:

Raye Vaught, City Clerk

## Roll Call Vote

A Roll Call Vote of the Cassoday To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 12, 2022
Resolution No. 2022-01

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Billy Jackson | | | ✓ |
| Jamie Eisenbarth | ✓ | | |
| Joe Pendergrass | ✓ | | |
| Joy Nelson | ✓ | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| **TOTAL** | | | |

Certified:

David Hinde, Mayor