SCANNED

CERTIFICATE

To the Clerk of BROWN, State of Kansas
We, the undersigned, officers of
FAIRVIEW
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	County Clerk's Use Only
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Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	12-101a	7	145,500	27,253	11,750
Special Highway		8	16,000		
Sewer		8	74,400		
Special Parks & Recreation		9	4,500		
Totals		xxxxxx	240,400	27,253	11,750
					County Clerk's Use Only
Budget Summary		10			2,319,352
Neighborhood Revitalization Rebate					Nov 1, 2022 Total Assessed Valuation

Tax Lid Limit (from Computation Tab) **27,953**
Does the City Need to Hold and Election? **NO**

Assisted by:
Wisdom CPAs, LLC

Address:
201 South Sixth Street
Hiawatha, KS 66434
Email:
jake@wisdomcpas.com

Attest: Sept. 1, 2022
Dawn M. Boyles
County Clerk

Mayor
Council member
Council member
Council member
Governing Body

CPA Summary

FAIRVIEW 2023

Computation to Determine Limit for 2023

			Amount of Levy
1. Total tax levy amount in 2022 budget		+ $	27,534
2. Library levy in 2022 budget		- $	
Other tax entity levy in 2022 budget		- $	
3. Net tax levy		$	27,534

2023 Budget Percentage Adjustments

4. New improvements for 2022 :			+	0	
5. Increase in personal property for 2022 :					
5a. Personal property 2022	+	33,826			
5b. Personal property 2021	-	31,792			
5c. Increase in personal property (5a minus 5b)			+	2,034 (Use Only if > 0)	
6. Valuation of annexed territory for 2022 :					
6a. Real estate	+	0			
6b. State assessed	+	0			
6c. New improvements	+	0			
6d. Total adjustment (sum of 6a, 6b, and 6c)			+	0	
7. Valuation of property that has changed in use during 2022 :			+	828	
8. Expiration of property tax abatements			+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)			+		
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)				2,862	
11. Total estimated valuation July 1, 2022		2,315,535			
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))				0.0012	
13. Percentage adjustment increase (12 times 3)					+ $ 34
14. Consumer Price Index for all urban consumers for calendar year 2021 (5 year average)					1.40%
15. Consumer Price Index adjustment (Line 3 times Line 14)					$ 385
16. Total Percentage Adjustments					$ **419**

FAIRVIEW

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	27,534	4,415	91	171	157	3
TOTAL	27,534	4,415	91	171	157	3

County Treas Motor Vehicle Estimate 4,415
County Treas Recreational Vehicle Estimate 91
County Treas 16/20M Vehicle Estimate 171
County Treas Commercial Vehicle Tax Estimate 157
County Treas Watercraft Tax Estimate 3

Motor Vehicle Factor 0.16035
Recreational Vehicle Factor 0.00329
16/20M Vehicle Factor 0.00620
Commercial Vehicle Factor 0.00571
Watercraft Factor 0.00012

FAIRVIEW 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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Bond for Firestation	11/2/2013	11/1/2023		100,000	34,000	May	Nov	1,095	9,000	1,095	9,000
Total Other					**34,000**			**1,095**	**9,000**	**1,095**	**9,000**
Total Indebtedness					**34,000**			**1,095**	**9,000**	**1,095**	**9,000**

FAIRVIEW

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
Totals					**0**	**0**	**0**

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

FAIRVIEW 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	18,235	50,090	37,724
Receipts:			
Ad Valorem Tax	35,608	27,534	xxxxxxxxxxxxx
Motor Vehicle Tax	4,144	4,200	4,415
Recreational Vehicle Tax	85	100	91
16/20M Vehicle Tax	0		171
Community Building Rental	5,587	5,600	5,600
Compensating Use Tax	5,294	5,300	5,300
Donations	5,200	5,200	5,200
Franchise Fees	37,569	38,000	38,000
Insurance Dividends	1,136	1,200	1,200
COVID Funding	18,812		
Local Sales Tax	20,846	21,000	21,000
Interest on Idle Funds	128	200	200
Miscellaneous	8,956		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**143,366**	**108,334**	**81,176**
Resources Available:	161,601	158,424	118,900
Expenditures:			
Community Center Utilities	5,590	6,000	6,000
Fire Department-Walnut Township & Bond	5,009	6,000	6,000
General Administration	2,212	3,000	3,000
Liability Insurance	9,519	10,000	10,000
Office Supplies	611	700	500
Professional/Legal Fees	5,198	6,000	6,000
Repairs & Maintenance	47,981	50,000	75,000
Salaries & Wages	22,560	25,000	25,000
Street Lights/Utilities	9,860	10,000	10,000
Supplies	1,388	2,000	2,000
Cash Forward (2023 column)			
Miscellaneous	1,582	2,000	2,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**111,511**	**120,700**	**145,500**
Unencumbered Cash Balance Dec 31	50,090	37,724	xxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	121,400	158,600	145,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	145,500
		Tax Required	26,600
	Delinquent Comp Rate:	2.5%	653
		Amount of 2022 Ad Valorem Tax	27,253

CPA Summary

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	15,464	22,634	16,634
Receipts:			
State of Kansas Gas Tax	7,170	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,170**	**0**	**0**
Resources Available:	**22,634**	**22,634**	**16,634**
Expenditures:			
Street Repair and Maintenance	0	6,000	16,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**6,000**	**16,000**
Unencumbered Cash Balance Dec 31	22,634	16,634	634
2021/2022/2023 Budget Authority Amount:	3,000	12,000	16,000

Adopted Budget

Sewer	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	50,889	64,980	60,580
Receipts:			
Charges to Customers	18,490	20,000	20,000
Miscellaneous	1,052		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,542**	**20,000**	**20,000**
Resources Available:	**70,431**	**84,980**	**80,580**
Expenditures:			
Office Supplies	611	400	400
Salaries & Wages	3,939	2,000	2,000
Sewer Maintenance	0	20,000	70,000
Subcontractor	900	2,000	2,000
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,451**	**24,400**	**74,400**
Unencumbered Cash Balance Dec 31	64,980	60,580	6,180
2021/2022/2023 Budget Authority Amount:	27,600	34,400	74,400

CPA Summary

FAIRVIEW 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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	6,807	5,407	4,107
Receipts:			
Local Alcoholic Liquor			
Brown County Distribuition	900	700	700
Other	230		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,130**	**700**	**700**
Resources Available:	**7,937**	**6,107**	**4,807**
Expenditures:			
Repairs and Maintenance	1,570	2,000	4,500
Payroll	960		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,530**	**2,000**	**4,500**
Unencumbered Cash Balance Dec 31	5,407	4,107	307
2021/2022/2023 Budget Authority Amount:	2,000	7,000	4,500

See Tab A

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

The governing body of
FAIRVIEW
will meet on 8/15/22 at 7:00 PM at Fairview Community Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Fairview Community Building 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	Estimate Tax Rate *
General	111,511	13.101	120,700	11.843	145,500	27,253	11.769
Special Highway			6,000		16,000		
Sewer	5,451		24,400		74,400		
Special Parks & Recreation	2,530		2,000		4,500		
Totals	119,492	13.101	153,100	11.843	240,400	27,253	11.769
Less: Transfers	0		0		0		
Net Expenditure	119,492		153,100		240,400		
Total Tax Levied	27,553		27,534		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,124,397		0		2,315,535		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	52,000	43,000	34,000
Lease Purchase Principal	0	0	0
Total	52,000	43,000	34,000

*Tax rates are expressed in mills

Art Vonderschmit
City Official Title: Mayor

AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS }
NEMAHA COUNTY } ss.

TIM KELLENBERGER, being first duly sworn, Deposes and says "that he is The Publisher of

The Sabetha Herald

a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Nemaha County, Kansas, with a general paid circulation in Nemaha County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 50 times a year and has been admitted at the post office of Sabetha , 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 consecutive week(s). The first publication thereof being made as aforesaid on the day of August 3, 2022, with subsequent publications being made on the following dates:

_____, 20 ___ _____, 20 ___

_____, 20 ___ _____, 20 ___

_____, 20 ___ _____, 20 ___

T J W Kellenberger

Subscribed and sworn to before me this 3 day of August, 2022

Heather D Stewart
Notary Public

My commission expires: 11/15/25

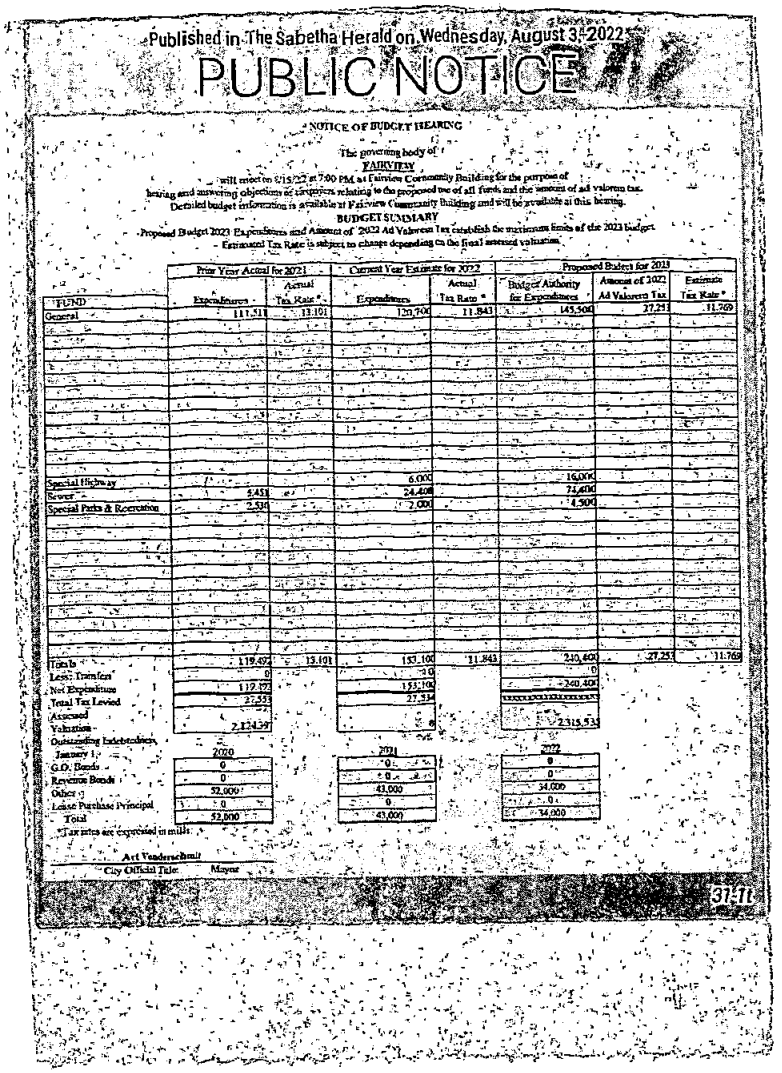
Printer's Fee $_____

Additional Copies $ _____

HEATHER D. STEWART
Notary Public - State of Kansas
My Appt. Expires 11/15/25

Affidavit and proof of publication examined, approved and filed this____ day of _____20___

District Magistrate Judge _____



Published in The Sabetha Herald on Wednesday, August 3, 2022

PUBLIC NOTICE

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Sewer	5,451		24,400		74,400		
Special Parks & Recreation	2,530		2,000		4,500		
Totals	119,492	13.101	153,100	11.843	240,400	27,253	11.769
Less: Transfers	0		0		0		
Net Expenditure	119,492		153,100		240,400		
Total Tax Levied	27,253		27,534				
Assessed Valuation	2,124,247		0		2,315,533		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	52,000	43,000	34,000
Lease Purchase Principal	0	0	0
Total	52,000	43,000	34,000

*Tax rates are expressed in mills

Art Vanderschmitt
City Official Title: Mayor

31-11