State of Kansas
City
2023

CERTIFICATE

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
City of Rozel
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	Amount of 2022 Ad Valorem Tax	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	248,000	85,166	117.443
Debt Service	10-113				
Library	12-1220				
Law Enforcement	12-110b	7	3,000		
Special Highway		8	13,000		
Water Debt Service		8	20,613		
Gas		9	232,000		
Water		9	59,500		
Sewer		10	92,500		
Gas Loan		10	121,758		
Non-Budgeted Funds		11			
Totals		xxxxxx	790,371	85,166	117.443
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			725,169
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization		13			

Revenue Neutral Rate: 112.244

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127
Larned, KS 67550
Email:
adk@cpavbv.com

Date Attested: September 27 2022

Tracy Lein
County Clerk

Governing Body

Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee 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 Larned 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 ISSUE consecutive, *the first publication thereof* being made as aforesaid on the 25 day of Aug, 2022 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

F W Mercer

SUBSCRIBED and sworn to before me this 25 day of Aug, 2022

Patty Smith
Notary Public

My commission expires Jan. 20, 2024

Printer's fee $82.71

Additional copies $_____

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-24

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, August 25, 2022) 1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Rossl
will meet on September 12, 2022 at 7:30 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 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	128,242	119.203	135,697	117.031	248,000	85,166	117.031
Debt Service							
Library							
Law Enforcement	202				3,000		
Special Highway	1,307		105		13,000		
Water Debt Service	19,542		19,543		20,613		
Gas	99,453		108,618		232,000		
Water	41,808		43,704		59,500		
Sewer	7,459		9,081		92,500		
Gas Loan	10,795		21,332		121,758		
Non-Budgeted Funds	17,373						
Totals	326,181	119.203	337,880	117.031	790,371	85,166	117.031
					*Revenue Neutral Rate***		*112.244*
Less: Transfers	19,500		19,500		19,500		
Net Expenditure	306,681		318,380		770,871		
Total Tax Levied	81,682		81,682		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	685,239		697,955		727,721		

Outstanding Indebtedness, January 1.	2020	2021	2022
G.O. Bonds	378,199	370,947	363,460
Revenue Bonds	0	0	0
Other	0	0	194,982
Lease Purchase Principal	35,152	27,112	28,667
Total	413,351	398,059	587,109

*Tax rates are expressed in mills

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

Pat Cook
City Official Title: City Clerk

Resolution No. 2022-2

WHEREAS, the Revenue Neutral Rate for the City of Rozel was calculated as 112.244 mills by the Pawnee County Clerk; and

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

WHEREAS, the Governing held a hearing on September 13, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing body of the City of Rozel, 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 ROZEL:

The City of Rozel shall levy a property tax rate exceeding the Revenue Neutral Rate of 112.244 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.

Erin Josefiak

Mayor

Attested:

Patricia Cook

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Rozel To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 12, 2022
Resolution No. 2022-2

Governing Body Member	Yes	No	No Vote
Pam Spreier	X		
Tonya Patterson	X		
Rich Foos	X		
Terry Ryan	X		
Faye Grandy	X		
TOTAL			

Certified:
Patricia Cook

City of Rozel

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	81,682	13,169	227	257	3,254	74
Debt Service						
Library						
Law Enforcement						
TOTAL	81,682	13,169	227	257	3,254	74

County Treas Motor Vehicle Estimate 13,169

County Treas Recreational Vehicle Estimate 227

County Treas 16/20M Vehicle Estimate 257

County Treas Commercial Vehicle Tax Estimate 3,254

County Treas Watercraft Tax Estimate 74

Motor Vehicle Factor 0.16122

Recreational Vehicle Factor 0.00278

16/20 Vehicle Factor 0.00315

Commercial Vehicle Factor 0.03984

Watercraft Factor 0.00091

City of Rozel

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
Water	Water Debt Service	19,500	19,500	19,500	12-825d
	Totals	19,500	19,500	19,500	
	Adjustments*				
	Adjusted Totals	19,500	19,500	19,500	

*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

2023

City of Rozel

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:											
Series 2010-A	2/18/2010	2/18/2050	3.25	384,000	321,587	2/18	2/18	10,452	6,839	10,229	7,061
Series 2010-B	2/18/2010	2/18/2050	3.25	50,000	41,873	2/18	2/18	1,361	891	1,332	919
Total G.O. Bonds					**363,460**			**11,813**	**7,730**	**11,561**	**7,980**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
State of Kansas Loan	3/23/2021	1/1/2031	0.25	205,383	194,982	1/1	1/1	122	5,211	109	5,224
						4/1	4/1	119	5,214	106	5,228
						7/1	7/1	115	5,218	102	5,231
						10/1	10/1	112	5,221	99	5,234
Total Other					**194,982**			**468**	**20,864**	**416**	**20,917**
Total Indebtedness					**558,442**			**12,281**	**28,594**	**11,977**	**28,897**

City of Rozel

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2022	Payments Due 2022	Payments Due 2023
2012 Danko Fire Truck	4/4/2013	4/5/2023	3.59	79,400	17,835	9,590	9,230
Hustler 60" Super Z Mower	6/11/2021	6/1/2026	2.75	10,832	10,832	2,350	2,350
				Totals	**28,667**	**11,940**	**11,580**

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

City of Rozel

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	109,265	119,081	110,798
Receipts:			
Ad Valorem Tax	77,003	80,048	xxxxxxxxxxxxxxx
Delinquent Tax	3,899	3,000	3,000
Motor Vehicle Tax	14,358	8,424	13,169
Recreational Vehicle Tax	241	78	227
16/20M Vehicle Tax		292	257
Commercial Vehicle Tax	3,178	1,017	3,254
Watercraft Tax		47	74
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales Tax/CUT	13,953	14,000	13,000
Franchise Tax	5,346	5,000	5,000
Fire Protection	10,075	10,000	10,000
Sales Tax Collected	2,637	4,000	4,000
Late Charges	2,966	1,000	1,000
Licenses, Permits, & Fees	283	100	100
Community Center	1,636	1,100	1,100
Reimbursed Expense	389	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds	262	200	200
Neighborhood Revitalization Rebate		-892	-675
Miscellaneous	1,832		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**138,058**	**127,414**	**53,706**
Resources Available:	**247,323**	**246,495**	**164,504**
Expenditures:			
Salaries	30,203	31,110	33,000
Payroll Taxes	5,835	6,000	6,000
Utilities	22,501	18,000	18,000
Repairs	1,405	1,000	1,000
Office Expense	2,825	4,416	5,000
Dues & Continuing Education	1,125	2,000	2,000
Professional Fees	11,213	9,000	9,000
Supplies	751	6,000	6,000
Insurance	15,961	17,000	17,000
Equipment, Fuel, & Repairs	3,891	6,000	6,000
Sales Tax	3,358	4,000	4,000
Capital Outlay	8,076	14,171	20,000
Fire Department	5,342	6,000	6,000
Community Center	6,625	5,000	5,000
Shop	3,167	4,000	4,000
Vehicle Lease	1,897	2,000	2,000
Cash Forward (2023 column)			104,000
Miscellaneous	4,067		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**128,242**	**135,697**	**248,000**
Unencumbered Cash Balance Dec 31	119,081	110,798	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	250,000	250,000	248,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	248,000
		Tax Required	83,496
	Delinquent Comp Rate:	2.0%	1,670
		Amount of 2022 Ad Valorem Tax	85,166

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

State of Kansas
City

City of Rozel

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Law Enforcement	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	604	402	402
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Fines & Fees			2,598
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**2,598**
Resources Available:	**604**	**402**	**3,000**
Expenditures:			
Salaries			1,000
Supplies	202		2,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**202**	**0**	**3,000**
Unencumbered Cash Balance Dec 31	402	402	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	3,000	3,000	3,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,000
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2022 Ad Valorem Tax	0

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:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Rozel

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	2,671	5,385	9,110
Receipts:			
State of Kansas Gas Tax	4,021	3,830	3,890
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,021**	**3,830**	**3,890**
Resources Available:	**6,692**	**9,215**	**13,000**
Expenditures:			
Street Repair and Maint	1,307	105	13,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,307**	**105**	**13,000**
Unencumbered Cash Balance Dec 31	5,385	9,110	0
2021/2022/2023 Budget Authority Amount	7,000	7,000	13,000

Adopted Budget **Water Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,198	1,156	1,113
Receipts:			
Transfer from Water	19,500	19,500	19,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**19,500**	**19,500**	**19,500**
Resources Available:	**20,698**	**20,656**	**20,613**
Expenditures:			
Bond Principal	7,486	7,730	7,980
Bond Interest	12,056	11,813	11,561
Cash Forward (2023 column)			1,072
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**19,542**	**19,543**	**20,613**
Unencumbered Cash Balance Dec 31	1,156	1,113	0
2021/2022/2023 Budget Authority Amount	20,655	20,655	20,613

CPA Summary - no assurance provided. See accompanying signficant budget assumptions.

City of Rozel

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	119,825	140,418	132,000
Receipts:			
Customer Receipts	109,133	100,000	100,000
Connection Fees	488		
Reimbursed Expense	9,441		
Interest on Idle Funds			
Miscellaneous	984		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**120,046**	**100,000**	**100,000**
Resources Available:	**239,871**	**240,418**	**232,000**
Expenditures:			
Salaries	44,934	46,000	48,000
Repairs & Supplies	12,429	11,418	13,000
Purchased Gas	33,257	38,000	40,000
Contractual Services	6,936	10,000	10,000
Utilities		1,000	1,000
Capital Outlay			1,000
Vehicle Lease	1,897	2,000	2,000
Cash Forward (2023 column)			117,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**99,453**	**108,418**	**232,000**
Unencumbered Cash Balance Dec 31	140,418	132,000	0
2021/2022/2023 Budget Authority Amoun	225,000	225,000	232,000

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	37,607	33,204	24,500
Receipts:			
Customer Receipts	37,081	35,000	35,000
Connection Fees	163		
WPLN	161		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**37,405**	**35,000**	**35,000**
Resources Available:	**75,012**	**68,204**	**59,500**
Expenditures:			
Salaries			
Repairs & Supplies	10,220	10,204	10,000
Utilities	8,157	7,000	7,000
Water Fees	366	2,000	2,000
Contractual Services	1,668	2,000	2,000
Capital Outlay			1,000
Transfer to Water Debt Service	19,500	19,500	19,500
Vehicle Lease	1,897	3,000	3,000
Cash Forward (2023 column)			15,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**41,808**	**43,704**	**59,500**
Unencumbered Cash Balance Dec 31	33,204	24,500	0
2021/2022/2023 Budget Authority Amoun	72,000	72,000	59,500

CPA Summary - no assurance provided. See accompanying signficant budget assumptions.

City of Rozel

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	70,134	75,581	79,500
Receipts:			
Customer Receipts	12,906	13,000	13,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,906**	**13,000**	**13,000**
Resources Available:	**83,040**	**88,581**	**92,500**
Expenditures:			
Salaries		1,000	1,000
Utilities	1,003	1,581	1,000
Repairs & Supplies	6,456	6,500	6,500
Capital Outlay			14,000
Cash Forward (2023 column)			70,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,459**	**9,081**	**92,500**
Unencumbered Cash Balance Dec 31	75,581	79,500	0
2021/2022/2023 Budget Authority Amoun	91,000	91,000	92,500

Adopted Budget **Gas Loan**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	83,283	91,854
Receipts:			
Customer Receipts	94,078	29,903	29,904
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**94,078**	**29,903**	**29,904**
Resources Available:	**94,078**	**113,186**	**121,758**
Expenditures:			
Loan Principal	10,400	20,864	20,917
Loan Interest	395	468	416
Cash Forward (2023 column)			100,425
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**10,795**	**21,332**	**121,758**
Unencumbered Cash Balance Dec 31	83,283	91,854	0
2021/2022/2023 Budget Authority Amoun	143,828	143,828	121,758

CPA Summary - no assurance provided. See accompanying signficant budget assumptions.

City of Rozel

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:		
Fire Donations		**Park Donations**		**Ball Field Donations**		**ARPA Grant**		**Economic Dev Grant**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	23,729	Cash Balance Jan 1	300	Cash Balance Jan 1	6,748	Cash Balance Jan 1	0	Cash Balance Jan 1	146	30,923
Receipts:		Receipts		Receipts:		Receipts:		Receipts:		
Reimbursed Expense	5,500	Donations	3,537	Donations	2,960	Grant Proceeds	10,683	None		
Donations	5,162									
Total Receipts	10,662	Total Receipts	3,537	Total Receipts	2,960	Total Receipts	10,683	Total Receipts	0	27,842
Resources Available:	34,391	Resources Available:	3,837	Resources Available:	9,708	Resources Available:	10,683	Resources Available:	146	58,765
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	9,591	None		Capital Outlay	7,782	None		None		
Total Expenditures	9,591	Total Expenditures	0	Total Expenditures	7,782	Total Expenditures	0	Total Expenditures	0	17,373
Cash Balance Dec 31	24,800	Cash Balance Dec 31	3,837	Cash Balance Dec 31	1,926	Cash Balance Dec 31	10,683	Cash Balance Dec 31	146	41,392 **
										41,392 **

** Note: These two block figures should agree.

CPA Summary - no assurance provided. See accompanying signficant budget assumptions.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Rozel

will meet on September 12, 2022 at 7:30 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 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	128,242	119.203	135,697	117.031	248,000	85,166	117.031
Debt Service							
Library							
Law Enforcement	202				3,000		
Special Highway	1,307		105		13,000		
Water Debt Service	19,542		19,543		20,613		
Gas	99,453		108,418		232,000		
Water	41,808		43,704		59,500		
Sewer	7,459		9,081		92,500		
Gas Loan	10,795		21,332		121,758		
Non-Budgeted Funds	17,373						
Totals	326,181	119.203	337,880	117.031	790,371	85,166	117.031
						*Revenue Neutral Rate***	*112.244*
Less: Transfers	19,500		19,500		19,500		
Net Expenditure	306,681		318,380		770,871		
Total Tax Levied	81,682		81,682		xxxxxxxxxxxxxxxxx		
Assessed Valuation	685,239		697,955		727,721		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	378,199	370,947	363,460
Revenue Bonds	0	0	0
Other	0	0	194,982
Lease Purchase Principal	35,152	27,112	28,667
Total	413,351	398,059	587,109

*Tax rates are expressed in mills

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

Pat Cook

City Official Title: City Clerk

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	81,682	112.244	675
Debt Service			0
Library			0
Law Enforcement			0
			0
			0
			0
TOTAL	81,682	112.244	675

2022 July 1 Valuation: 727,721

Valuation Factor: 727.721

Neighborhood Revitalization Subj to Rebate: 6,013

Neighborhood Revitalization factor: 6.013

**This information comes from the 2023 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

CPA Summary of Assumptions

GENERAL ASSUMPTIONS:

The forecasts in this document are based on past trends, current policies and assumptions about future conditions based on reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the July 1, 2022 County Clerk estimates. Prior year valuations are obtained from values certified by the County Clerk.

REVENUE ASSUMPTIONS:

Overall revenues are expected to increase slightly compared to the prior fiscal year.

Ad Valorem property tax is computed based on the statutorily imposed revenue neutral rate. Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain relatively flat compared to the current fiscal year.

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

EXPENDITURES ASSUMPTIONS:

Overall expenditures are expected to be flat or increase slightly compared to the prior fiscal year.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available funds are budgeted.

Salary/Wages and Benefits expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Operating expenditures are expected to increase approximately 1%-3% compared to the prior fiscal year.

Capital expenditures are budgeted based on Management's expected future capital needs.