State of Kansas
City

2023

CERTIFICATE
To the Clerk of Cloud County, State of Kansas
We, the undersigned, officers of
City of Aurora
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.

			2023 Adopted Budget		
Table of Contents:		Page No.	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	80,998	11,693	53.718
Debt Service	10-113				
Library	12-1220				
Special Highway		7	3,669		
Gas Fund		7	45,075		
Water Fund		8	30,921		
Sewer Fund		8	12,404		
Trash Fund		9	5,216		
Non-Budgeted Funds		10			
Totals		xxxxxx	178,283	11,693	53.718
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			217,678
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate 51.509

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719
Email:
cityaid2019@gmail.com

Date Attested: November 2, 2022

County Clerk

Governing Body

Mary Kindel mayor

Resolution No. 08-2022

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

WHEREAS, the Revenue Neutral Rate for the City of Aurora was calculated as 51.509 mills by the Cloud County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 24, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Aurora, 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 AURORA:

The City of Aurora shall levy a property tax rate exceeding the Revenue Neutral Rate of 51.509 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 24th day of August, 2022 (month and year) and SIGNED by the Mayor.

Mary Kinard
Mayor

Attested:
City Clerk

Revenue Neutral Rate Hearing

Roll Call

City of Aurora

Hearing to Exceed Revenue Neutral Rate: August 24, 2022

Resolution No:

Governing Body Member	Yes	No	Abstain
Mary K Kindel	X		
John Griffin	X		
Allen Kindel	X		
James Murk	X		

Attested:

Corey Lyon

Corey Lyon, City Clerk

2023

CERTIFICATE

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Non-Budgeted Funds		10			
Totals		xxxxxx	178,283	11,693	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 51.509

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719
Email:
cityaid2019@gmail.com

Date Attested:_____, 2022

County Clerk

Governing Body

City of Aurora

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	11,212	2,287	29	10	113	6
Debt Service						
Library						
TOTAL	11,212	2,287	29	10	113	6

County Treas Motor Vehicle Estimate 2,287

County Treas Recreational Vehicle Estimate 29

County Treas 16/20M Vehicle Estimate 10

County Treas Commercial Vehicle Tax Estimate 113

County Treas Watercraft Tax Estimate 6

Motor Vehicle Factor 0.20398

Recreational Vehicle Factor 0.00259

16/20 Vehicle Factor 0.00089

Commercial Vehicle Factor 0.01008

Watercraft Factor 0.00054

City of Aurora 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	

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

City of Aurora 202

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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Aurora 2023

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

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

City of Aurora 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	46,374	50,637	50,875
Receipts:			
Ad Valorem Tax	7,971	11,212	xxxxxxxxxxxxxxxxxx
Delinquent Tax	236	300	300
Motor Vehicle Tax	2,386	2,581	2,287
Recreational Vehicle Tax	51	62	29
16/20M Vehicle Tax	10	10	10
Commercial Vehicle Tax	113	110	113
Watercraft Tax		6	6
Gross Earning (Intangible) Tax	98	82	55
LAVTR			0
City and County Revenue Sharing			0
State Assessments	3,221	3,200	3,200
Sales and Use Taxes	5,768	6,000	6,000
Franchise Fees	3,278	3,250	3,300
License and Permits	100	100	100
Interest Income	133	125	130
Rental Income	865	400	900
Other	1,120	2,000	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**25,350**	**29,438**	**18,430**
Resources Available:	**71,724**	**80,075**	**69,305**
Expenditures:			
General Government			
Personal Services	3,094	3,500	3,500
Contractual	17,641	20,000	25,000
Materials and Supplies	69	5,000	1,000
Capital Outlay			50,798
Remittances	133	150	150
Economic Development			
Contractual	150	150	150
Parks and Recreation			
Contractual		150	150
Materials and Supplies		250	250
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**21,087**	**29,200**	**80,998**
Unencumbered Cash Balance Dec 31	50,637	50,875	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	78,012	82,013	80,998
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	80,998
		Tax Required	11,693
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	**11,693**

CPA Summary

City of Aurora 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	728	1,454	2,109
Receipts:			
State of Kansas Gas Tax	1,611	1,530	1,560
County Transfers Gas		0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,611**	**1,530**	**1,560**
Resources Available:	**2,339**	**2,984**	**3,669**
Expenditures:			
Personal Services	379	400	1,000
Contractual	225	225	500
Materials and Supplies	281	250	2,169
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**885**	**875**	**3,669**
Unencumbered Cash Balance Dec 31	1,454	2,109	0
2021/2022/2023 Budget Authority Amount:	1,967	2,418	3,669

Adopted Budget **Gas Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	52,149	48,775	45,075
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**0**	**0**	**0**
Resources Available:	**52,149**	**48,775**	**45,075**
Expenditures:			
Personal Services	1,629	1,700	1,700
Contracutal	1,745	2,000	2,000
Capital Outlay			41,375
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**3,374**	**3,700**	**45,075**
Unencumbered Cash Balance Dec 31	48,775	45,075	0
2021/2022/2023 Budget Authority Amount:	51,989	48,449	45,075

CPA Summary

City of Aurora 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	7,966	12,621	16,421
Receipts:			
Farm Water Sales	784	1,200	1,200
Water Service Charges	12,459	13,000	13,000
Utility Hookup Fees	15	300	300
Other	195		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**13,453**	**14,500**	**14,500**
Resources Available:	**21,419**	**27,121**	**30,921**
Expenditures:			
Personal Services	4,070	4,100	4,100
Contractual	3,282	5,000	5,000
Materials and Supplies	1,381	1,500	1,500
Remittances	65	100	100
Capital Outlay			20,221
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**8,798**	**10,700**	**30,921**
Unencumbered Cash Balance Dec 31	12,621	16,421	0
2021/2022/2023 Budget Authority Amount:	21,810	26,106	30,921

Adopted Budget **Sewer Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	8,889	9,704	10,304
Receipts:			
Sewer Service Charges	2,003	2,100	2,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,003**	**2,100**	**2,100**
Resources Available:	**10,892**	**11,804**	**12,404**
Expenditures:			
Personal Services	351	500	500
Contractual	837	1,000	1,500
Capital Outlay			10,404
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,188**	**1,500**	**12,404**
Unencumbered Cash Balance Dec 31	9,704	10,304	0
2021/2022/2023 Budget Authority Amount:	10,379	11,864	12,404

CPA Summary

City of Aurora 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,013	866	1,016
Receipts:			
Trash Service Charges	3,128	4,000	4,000
Transfer Agency Clearing	700	200	200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,828**	**4,200**	**4,200**
Resources Available:	**4,841**	**5,066**	**5,216**
Expenditures:			
Personal Services	439	450	450
Contractual	3,536	3,600	4,766
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,975**	**4,050**	**5,216**
Unencumbered Cash Balance Dec 31	866	1,016	0
2021/2022/2023 Budget Authority Amount:	4,512	5,113	5,216

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	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

City of Aurora

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:		
ARPA Grant Fund		**Fueling Station**		**Sales Tax Clearing**		**Penalty Clearing**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1	3,338	Cash Balance Jan 1	600	Cash Balance Jan 1	733	Cash Balance Jan 1		4,671
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	4,248	Fuel Station	2,088	Sales Tax Clearing	696	Penalty Clearing	208			
Total Receipts	4,248	Total Receipts	2,088	Total Receipts	696	Total Receipts	208	Total Receipts	0	7,240
Resources Available:	4,248	Resources Available:	5,426	Resources Available:	1,296	Resources Available:	941	Resources Available:	0	11,911
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual	269	Sales Tax Clearing	89	Trans Trash Fund	700			
Total Expenditures	0	Total Expenditures	269	Total Expenditures	89	Total Expenditures	700	Total Expenditures	0	1,058
Cash Balance Dec 31	4,248	Cash Balance Dec 31	5,157	Cash Balance Dec 31	1,207	Cash Balance Dec 31	241	Cash Balance Dec 31	0	10,853 **
										10,853 **

** 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 Aurora
will meet on August 24, 2022 at 7:30 PM at Aurora 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 Aurora 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	21,087	53.107	29,200	53.715	80,998	11,693	53.715
Debt Service							
Library							
Special Highway	885		875		3,669		
Gas Fund	3,374		3,700		45,075		
Water Fund	8,798		10,700		30,921		
Sewer Fund	1,188		1,500		12,404		
Trash Fund	3,975		4,050		5,216		
Non-Budgeted Funds	1,058						
Totals	40,365	53.107	50,025	53.715	178,283	11,693	53.715
						*Revenue Neutral Rate***	*51.509*
Less: Transfers	0		0		0		
Net Expenditure	40,365		50,025		178,283		
Total Tax Levied	11,212		11,212		xxxxxxxxxxxxxxxxx		
Assessed Valuation	211,125		208,735		217,678		

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

*Tax rates are expressed in mills

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

Corey Lyon
City Official Title: City Clerk