State of Kansas
City

2024

CERTIFICATE

To the Clerk of Morton, State of Kansas
We, the undersigned, officers of
City of Rolla
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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 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	599,500	✓ 295,894	
Debt Service	10-113	7			
Library	12-1220	7			
Special Highway		8	40,539		
		8			
Utility Fund		9	319,955		148,171
Non-Budgeted Funds		10			
Totals		xxxxxx	959,994	295,894	1,996,978
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 151.211

Assisted by:

Address:

Email:

Date Attested: 8-22 2023

Mary Shores
County Clerk

Governing Body

Morton County Clerk
Official Seal
Morton County Kansas

City of Rolla

2024

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	296,155	28,907	315	532	375	0
Debt Service						
Library						
TOTAL	296,155	28,907	315	532	375	0

County Treas Motor Vehicle Estimate 28,907

County Treas Recreational Vehicle Estimate 315

County Treas 16/20M Vehicle Estimate 532

County Treas Commercial Vehicle Tax Estimate 375

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.09761

Recreational Vehicle Factor 0.00106

16/20 Vehicle Factor 0.00180

Commercial Vehicle Factor 0.00127

Watercraft Factor 0.00000

City of Rolla

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General Fund	Equipment Reserve	15,100	10,000	10,000	12-1, 117
General Fund	Capital Improvement	15,000	33,000	10,000	12-1, 118
Utility Fund	Utility Resv Improv	17,500	10,000	25,000	12-825d
	Totals	47,600	53,000	45,000	
	Adjustments*				
	Adjusted Totals	47,600	53,000	45,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

State of Kansas
City

City of Rolla

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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:											
KDHE Loan	2/1/2011	8/1/2030	3.57	241,577	117,088	2/1	8/1	4,066	12,889	3,602	13,353
Total Other					**117,088**			**4,066**	**12,889**	**3,602**	**13,353**
Total Indebtedness					**117,088**			**4,066**	**12,889**	**3,602**	**13,353**

City of Rolla 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	100,514	68,870	68,653
Receipts:			
Ad Valorem Tax	228,723	296,155	xxxxxxxxxxxxxxx
Delinquent Tax	15,486	15,000	15,000
Motor Vehicle Tax	23,504	29,752	28,907
Recreational Vehicle Tax	200	575	315
16/20M Vehicle Tax	150	162	532
Commercial Vehicle Tax	280	294	375
Watercraft Tax	99		0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Royalties and Rents	14,546	8,000	12,000
Capital Credits and dividends	2,527	2,000	3,000
Local Sales Tax	116,108	105,000	105,000
Franchise Tax	22,741	20,000	22,000
Licenses	50	50	50
Reimbursed Expense	38,567	45,000	45,000
Other	1,433	1,200	1,200
Fines, forfeitures, penalties	241	500	1,000
In Lieu of Tax (IRB)	12,437	10,000	10,000
Interest on Idle Funds	2,521	6,000	6,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**470,197**	**539,783**	**250,379**
Resources Available:	**570,711**	**608,653**	**319,032**
Expenditures:			
Salaries & Wages	399,529	215,000	230,000
Employee Benefits	94,568	90,000	100,000
Contractual Services	130,335	135,000	149,000
Commodities	44,634	47,000	75,000
Donations	1,852		2,500
Transfers	30,000	33,000	20,000
Capital Outlay		20,000	25,000
Cash Forward (2024 column)			
Miscellaneous	823		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**501,841**	**540,000**	**599,500**
Unencumbered Cash Balance Dec 31	68,870	68,653	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	533,000	540,000	599,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	599,500
		Tax Required	280,468
	Delinquent Comp Rate:	5.5%	15,426
		Amount of 2023 Ad Valorem Tax	295,894

CPA Summary

City of Rolla 2024

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Salaries	175,942	177,500	197,500
Contractual	100,654	94,000	95,000
Commodities	33,842	32,500	55,500
Donations/Misc	2,675		2,500
Capital Outlay	0	20,000	23,000
Employee Benefits	94,668	90,000	100,000
Transfers	30,000	53,000	20,000
Total	**437,781**	**467,000**	**493,500**
Police			
Salaries	17,587	20,000	25,000
Contractual	3,208	3,500	4,000
Commodities	2,866	3,000	3,500
Capital Outlay			
Total	**23,661**	**26,500**	**32,500**
Fire			
Salaries	6,000	6,000	7,500
Contractual	8,345	10,000	10,000
Commodities	403	500	1,000
Capital Outlay			
Total	**14,748**	**16,500**	**18,500**
Streets			
Salaries			
Contractual	18,128	15,000	40,000
Commodities	7,523	15,000	15,000
Capital Outlay			
Total	**25,651**	**30,000**	**55,000**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page Total	**501,841**	**540,000**	**599,500**

City of Rolla 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,515	8,373	13,936
Receipts:			
Ad Valorem Tax	57,680	0	xxxxxxxxxxxxxxx
Delinquent Tax	3,934	3,000	
Motor Vehicle Tax	4,814	2,218	
Recreational Vehicle Tax	18	25	
16/20M Vehicle Tax	44		
Commercial Vehicle Tax	53	168	
Watercraft Tax	19	8	
Fed Govt In Lieu	3,202		
Antique Vehicle Tax	8	1	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1,300		
Does miscellaneous exceed 10% of Total			
Total Receipts	67,161	5,561	0
Resources Available:	70,676	13,936	13,936
Expenditures:			
Bond Principle	65,000		
Interest	1,303		
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	66,303	0	0
Unencumbered Cash Balance Dec 31	8,373	13,936	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	66,303	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.5%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.5%	0
		Amount of 2023 Ad Valorem Tax	0

Qualifies fo

CPA Summary

City of Rolla 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,632	24,485	30,909
Receipts			
State of Kansas Gas Tax	9,853	9,700	9,630
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,853**	**9,700**	**9,630**
Resources Available:	**24,485**	**34,185**	**40,539**
Expenditures:			
Street Repair and Maint		3,276	40,539
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**3,276**	**40,539**
Unencumbered Cash Balance Dec 31	24,485	30,909	0
2022/2023/2024 Budget Authority Amoun	21,993	12,289	40,539

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amoun	0	0	0

CPA Summary

City of Rolla 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Utility Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	68,354	98,393	58,338
Receipts:			
Water Sales	150,935	135,000	150,000
Sanitation	53,764	55,000	58,000
Sewer	50,281	52,000	55,000
Connect, reconnect, penalty	5,201	4,500	6,000
Reimbursed Expense	29,251	20,000	30,000
Interest on Idle Funds			
Miscellaneous	1,372	1,400	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**290,804**	**267,900**	**301,000**
Resources Available:	**359,158**	**366,293**	**359,338**
Expenditures:			
Water Salaries	21,835	30,000	40,000
Water Contractual	70,302	95,000	95,000
Water Commodities	44,690	40,000	40,000
Water Capital Outlay	5,000	0	
Sanitation Contractual	43,078	50,000	52,000
Sewer Contractual	16,625	15,000	15,000
Sewer Commodities	4,798	10,000	10,000
Employee Benefits	19,982	26,000	26,000
Debt Service	16,955	16,955	16,955
Transfer to Utility Improv Fund	17,500	25,000	25,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**260,765**	**307,955**	**319,955**
Unencumbered Cash Balance Dec 31	98,393	58,338	39,383
2022/2023/2024 Budget Authority Amoun	283,400	307,955	319,955

CPA Summary

City of Rolla

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Capital Improvement**		**Utility Resv Improveme**		**Gifts and Grant**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	59,501	Cash Balance Jan 1	36,628	Cash Balance Jan 1	18,500	Cash Balance Jan 1	27,164	Cash Balance Jan 1		121,793
Receipts:		Receipts:		Receipts:		Receipts:		Receipts		
General Fund	15,000	General Fund	15,000	Utility Fund	17,500	ARPA	27,365			
Misc	100									
Total Receipts	15,100	Total Receipts	15,000	Total Receipts	17,500	Total Receipts	27,365	Total Receipts	0	74,965
Resources Available:	54,601	Resources Available:	51,628	Resources Available:	36,000	Resources Available:	54,529	Resources Available:	0	196,558
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Contractual	15,945			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	15,945	Total Expenditures	0	15,945
Cash Balance Dec 31	54,601	Cash Balance Dec 31	51,628	Cash Balance Dec 31	36,000	Cash Balance Dec 31	38,384	Cash Balance Dec 31	0	180,613 **
										180,613 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

The governing body of
City of Rolla
will meet on August 21, 2023 at 7:00 pm at City Hall, 304 Washington, Rolla, KS 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 City Hall, 304 Washington, Rolla, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	501,841	140.917	540,000	149.218	599,500	295,894	151.077
Debt Service	66,391	34.214					
Library							
Special Highway			3,276		40,539		
Utility Fund	260,765		307,955		319,955		
Non-Budgeted Funds	15,945						
Totals	844,852	175.131	851,231	149.218	959,994	295,894	151.077
						*Revenue Neutral Rate***	*151.211*
Less: Transfers	47,600		53,000		45,000		
Net Expenditure	797,252		798,231		914,994		
Total Tax Levied	301,928		296,155		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,724,022		1,984,721		1,958,562		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	125,000	65,000	0
Revenue Bonds	0	0	0
Other	141,537	129,529	117,088
Lease Purchase Principal	0	0	0
Total	266,537	194,529	117,088

*Tax rates are expressed in mills

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

Shelley Barrett
City Official Title: City Clerk

PUBLIC NOTICE

(First published in The Hugoton Hermes, Thursday, July 27, 2023)

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State of Kansas
City

2024

NOTICE OF BUDGET HEARING

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City of Rolla
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	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	501,841	140.917	540,000	149.218	599,500	205,894	151.077
Debt Service	66,301	24.214					
Library							
Special Highway			3,276		40,539		
Utility Fund	260,765		307,055		319,855		
Non-Budgeted Funds	15,945						
Totals	844,852	175,131	851,331	149.218	959,894	205,894	151.077
						Revenue Neutral Rate**	151.711
Less: Transfers	47,000		53,000		45,000		
Net Expenditure	797,852		798,331		914,894		
Total Tax Levied	301,928		296,155		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,724,022		1,984,731		1,358,562		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	125,000	62,500	0
Revenue Bonds	0	0	0
Other	141,527	129,329	117,088
Lease Purchase Principal	0	0	0
Total	266,527	191,829	117,088

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

Shelley Barrett
My Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, STEVENS COU
Faith Publishing LLC, being first duly sworn
says: That they are Publisher of the Hugot
weekly newspaper printed in the State of
published in and of general circulation in Ste
Kansas, with a general paid circulation on a w
Stevens County, Kansas, and that said news
trade, religious or fraternal publication.
..Said newspaper is a weekly, published at le
times a year; has been so published continuo
terruptedly in said county and state for a perio
five years prior to the first publication of said
been admitted at the post office of Hugoton i
as second class matter.
..That the attached notice is a true copy the
published in the regular and entire issue of s
for 1 consecutive weeks, the fir
thereof being made as aforesaid on the day o

July 29,
subsequent publications being made on the fo

_____, 20___ _____

_____, 20___ _____

Kay M Daniels

Subscribed and sworn to before me this

day of July 29

Roglenda S Coulter

Notary Public

NOTARY PUBLIC - State of Kansas
ROGLENDA S. COULTER
My Appt. Exp. 4-22-

My Commission expires: 4-22-

Printer's fee.....$ 12
Additional Copies.....$ ____

Total.....$ 12

Approved this _____day

_____

_____
Judge

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Rolla, HEREBY NOTIFIES THE Morton COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

___X___ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2023.

WITNESS my hand and official seal on July 17, 2023.

(Seal)



Shelley Barnett

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.