

2023

CERTIFICATE
To the Clerk of Shawnee, State of Kansas
We, the undersigned, officers of
Rossville

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.

| | | 2023 Adopted Budget | | |
|--|---------------|--------------------------------------|-------------------------------------|--|
| | | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Final Tax Rate (County Clerk's Use Only) |
| Table of Contents: | | | | |
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| Statement of Indebtedness | 4 | | | |
| Statement of Lease-Purchases | 5 | | | |
| | | | | |
| Fund | K.S.A. | | | |
| General | 12-101a | 844,856 | 405,548 | |
| Debt Service | 10-113 | | | |
| Library | 12-1220 | | | |
| Special Lighting-White Way | 7 | 3,000 | 2,588 | |
| | 7 | | | |
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| | | | | |
| Special Highway | 8 | 56,800 | | |
| Special Parks & Recreation | 8 | 4,734 | | |
| Water | 9 | 255,700 | | |
| Meter Deposit | 9 | 8,000 | | |
| Sewer | 10 | 173,403 | | |
| Solid Waste-Refuse | 10 | 88,000 | | |
| Water Reserve | 11 | 21,345 | | |
| | 11 | | | |
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| | | | | |
| Non-Budgeted Funds-A | 12 | | | |
| Non-Budgeted Funds-B | | | | |
| Totals | xxxxx | 1,455,838 | 408,136 | |
| Budget Hearing Notice | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | 13 | | | |
| RNR Hearing Notice | | | | |
| Neighborhood Revitalization | | | | Nov 1, 2022 Total Assessed Valuation |

Revenue Neutral Rate 44.562

Assisted by: _____

 Address: _____

 Email: _____
 Attest: _____ 2022

 County Clerk

Inshtain
Taylor M. Coelli

David T. Allen
Taylor M. Coelli

 Governing Body

CPA Summary

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 | 376,469 | 53,631 | 315 | 251 | 991 | 398 |
| Debt Service | | | | | | |
| Library | | | | | | |
| Special Lighting-White | 2,550 | 363 | 2 | 2 | 7 | 3 |
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| | | | | | | |
| TOTAL | 379,019 | 53,994 | 317 | 253 | 998 | 401 |

County Treas Motor Vehicle Estimate 53,994
 County Treas Recreational Vehicle Estimate 317
 County Treas 16/20M Vehicle Estimate 253
 County Treas Commercial Vehicle Tax Estimate 998
 County Treas Watercraft Tax Estimate 401

Motor Vehicle Factor 0.14246
 Recreational Vehicle Factor 0.00084
 16/20M Vehicle Factor 0.00067
 Commercial Vehicle Factor 0.00263
 Watercraft Factor 0.00106

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 | Special Street Improv | 12,039 | 70,000 | 70,000 | 12-1, 119 |
| General Fund | Equipment Reserve | 3,849 | 5,700 | 5,200 | 12-1, 117 |
| General Fund | Capitol Improv | | 2,000 | 5,000 | 12-1, 118 |
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| Totals | | 15,888 | 77,700 | 80,200 | |
| Adjustments* | | | | | |
| Adjusted Totals | | 15,888 | 77,700 | 80,200 | |

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

2023

City of Rossville

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: | | | | | | | | | | | |
| Lift Station-GO Bonds | 4/12/2012 | 4/1/2022 | 3.50 | 129,000 | 15,000 | 4/1; 10/1 | 4/1 | 263 | 15,000 | 0 | 0 |
| Main Street-GO Bonds | 2/28/2020 | 10/1/2029 | 3.00 | 172,000 | 147,000 | 4/1; 10/1 | 10/1 | 4,410 | 17,000 | 3,900 | 17,000 |
| Water Improv-GO Bonds | 2/28/2020 | 10/1/2029 | 3.00 | 119,000 | 101,000 | 4/1; 10/1 | 10/1 | 3,030 | 11,000 | 2,700 | 12,000 |
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| | | | | | | | | | | | |
| Total G.O. Bonds | | | | | 263,000 | | | 7,703 | 43,000 | 6,600 | 29,000 |
| Revenue Bonds: | | | | | | | | | | | |
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| Total Revenue Bonds | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | | |
| Ks Water Pollution Loan | 2/20/2003 | 3/1/2024 | 2.69 | 558,540 | 87,128 | 3/1; 9/1 | 3/1; 9/1 | 2,116 | 34,090 | 1,192 | 35,100 |
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| Total Other | | | | | 87,128 | | | 2,116 | 34,090 | 1,192 | 35,100 |
| Total Indebtedness | | | | | 350,128 | | | 9,819 | 77,090 | 7,792 | 64,100 |

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 |
|------------------------|---------------|---------------------------|-----------------|---|----------------------------------|-------------------|-------------------|
| 2013 PBC-Swimming Pool | 12/13/2012 | 180 | 1.5-2.375 | 1,090 | 485,000 | 101,056 | 104,144 |
| 2019 Police Vehicle | 2/8/2019 | 48 | 4.85 | 60,000 | 31,420 | 16,862 | 16,862 |
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| Totals | | | | | 516,420 | 117,918 | 121,006 |

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

Rossville

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 | 63,084 | 73,127 | 76,372 |
| Receipts: | | | |
| Ad Valorem Tax | 284,590 | 376,469 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 3,871 | 3,000 | 2,500 |
| Motor Vehicle Tax | 46,349 | 41,083 | 53,631 |
| Recreational Vehicle Tax | 272 | 331 | 315 |
| 16/20M Vehicle Tax | 314 | 289 | 251 |
| Commercial Vehicle Tax | 541 | 432 | 991 |
| Watercraft Tax | | 383 | 398 |
| Gross Earning (Intangible) Tax | | | 0 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| | | | |
| Local Alcoholic Liquor | 2,332 | 2,087 | 2,376 |
| Compensating Use Tax | 54,290 | 35,000 | 40,000 |
| Local Sales Tax | 164,521 | 170,000 | 165,000 |
| Franchise Tax | 42,256 | 45,000 | 42,500 |
| Licenses | 2,285 | 2,200 | 2,200 |
| Building Permit/Inspections | 425 | 500 | 500 |
| Fines/Court Costs/Bonds | 60,976 | 60,000 | 55,000 |
| Grants/ Reimb/Donations | | 500 | |
| VIN Inspections | 1,320 | 1,000 | 1,000 |
| IT Fees | 2,919 | 4,500 | 3,000 |
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| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 177 | 1,000 | 469 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 7,023 | 2,000 | 2,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 674,461 | 745,774 | 372,131 |
| Resources Available: | 737,545 | 818,901 | 448,503 |

Rossville

FUND PAGE - GENERAL

| Adopted Budget General | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|------------------------------------|-----------------------------------|----------------------------------|
| Resources Available: | 737,545 | 818,901 | 448,503 |
| Expenditures: | | | |
| General Administration | 124,373 | 130,000 | 137,000 |
| Swimming Pool | 109,256 | 110,057 | 116,144 |
| Public Safety-Police | 296,282 | 288,862 | 299,112 |
| Park | 50,794 | 49,000 | 56,000 |
| Court Services | 22,269 | 27,500 | 25,000 |
| Willard Court | 3,348 | 5,000 | 5,000 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| Sub-Total detail page | 606,322 | 610,419 | 638,256 |
| Recreation Commission | 2,000 | 2,000 | 2,000 |
| Zoning | 2,584 | 2,500 | 2,500 |
| Street Lighting | 19,653 | 20,000 | 20,000 |
| GO Bond Payment | 20,890 | 21,410 | 20,900 |
| Capitol Improvement | | 15,000 | 30,000 |
| Transfer to Special Street Improvement | 12,039 | 70,000 | 70,000 |
| Transfer to Equipment Reserve | 930 | 1,200 | 1,200 |
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| Cash Forward (2023 column) | | | 60,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 664,418 | 742,529 | 844,856 |
| Unencumbered Cash Balance Dec 31 | 73,127 | 76,372 | xxxxxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount: | 720,221 | 777,529 | 844,856 |
| | Non-Appropriated Balance | | |
| | Total Expenditure/Non-Appr Balance | | 844,856 |
| | | Tax Required | 396,353 |
| Delinquent Comp Rate: | 2.3% | | 9,195 |
| Amount of 2022 Ad Valorem Tax | | | 405,548 |

CPA Summary

Rossville

2023

| Adopted Budget General Fund - Detail Expenditures | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures: | | | |
| General Administration | | | |
| Salaries | 60,685 | 65,000 | 71,000 |
| Contractual | 46,258 | 50,000 | 50,000 |
| Commodities | 6,892 | 5,000 | 6,000 |
| Capital Outlay | 10,538 | 10,000 | 10,000 |
| | | | |
| | | | |
| Total | 124,373 | 130,000 | 137,000 |
| Swimming Pool | | | |
| Lease | 102,969 | 101,057 | 104,144 |
| Contractual | 6,287 | 7,000 | 7,000 |
| Transfer to Capitol Improvement | | 2,000 | 5,000 |
| Capital Outlay | | | |
| Total | 109,256 | 110,057 | 116,144 |
| Public Safety-Police | | | |
| Salaries | 218,551 | 220,000 | 230,250 |
| Contractual | 38,520 | 30,000 | 30,000 |
| Commodities | 22,349 | 22,000 | 22,000 |
| Capital Outlay | 16,862 | 16,862 | 16,862 |
| Total | 296,282 | 288,862 | 299,112 |
| Park | | | |
| Salaries | 27,579 | 30,000 | 35,000 |
| Contractual | 9,008 | 6,000 | 6,000 |
| Commodities | 12,302 | 8,000 | 10,000 |
| Capital Outlay | 1,905 | 5,000 | 5,000 |
| Total | 50,794 | 49,000 | 56,000 |
| Court Services | | | |
| Salaries | 4,463 | 5,000 | 5,000 |
| Contractual | 9,187 | 10,000 | 10,000 |
| Training Fees | 5,700 | 8,000 | 6,000 |
| Transfer to Equip Reserve-IT Fees | 2,919 | 4,500 | 4,000 |
| Total | 22,269 | 27,500 | 25,000 |
| Willard Court | | | |
| Salaries | 1,674 | 1,700 | 1,700 |
| Contractual | 588 | 800 | 800 |
| Fines Remitted to Willard | | 1,000 | 1,000 |
| Training Fees | 1,086 | 1,500 | 1,500 |
| Total | 3,348 | 5,000 | 5,000 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| Page Total | 606,322 | 610,419 | 638,256 |

(Note: Should agree with general sub-totals.)

City of Rossville

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Special Lighting-White Way | | | |
| Unencumbered Cash Balance Jan 1 | 105 | 151 | 70 |
| Receipts: | | | |
| Ad Valorem Tax | 2,426 | 2,550 | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 24 | 24 | 24 |
| Motor Vehicle Tax | 339 | 333 | 363 |
| Recreational Vehicle Tax | 6 | 3 | 2 |
| 16/20M Vehicle Tax | 1 | 2 | 2 |
| Commercial Vehicle Tax | | 4 | 7 |
| Watercraft Tax | | 3 | 3 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 2,796 | 2,919 | 401 |
| Resources Available: | 2,901 | 3,070 | 471 |
| Expenditures: | | | |
| Contractual Services | 2,750 | 3,000 | 3,000 |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 2,750 | 3,000 | 3,000 |
| Unencumbered Cash Balance Dec 31 | 151 | 70 | XXXXXXXXXXXXXXXXXXXX |
| 2021/2022/2023 Budget Authority Amount | 3,000 | 3,000 | 3,000 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 3,000 |
| Tax Required | | | 2,529 |
| Delinquent Comp Rate: 2.3% | | | 59 |
| Amount of 2022 Ad Valorem Tax | | | 2,588 |

| Adopted Budget | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| 0 | | | |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | XXXXXXXXXXXXXXXXXXXX |
| 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% 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 | XXXXXXXXXXXXXXXXXXXX |
| 2021/2022/2023 Budget Authority Amount | 0 | 0 | 0 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 0 |
| Tax Required | | | 0 |
| Delinquent Comp Rate: 2.3% | | | 0 |
| Amount of 2022 Ad Valorem Tax | | | 0 |

CPA Summary

City of Rossville

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 | 4,092 | 8,151 | 7,851 |
| Receipts: | | | |
| State of Kansas Gas Tax | 32,496 | 30,780 | 31,250 |
| County Transfers Gas | 19,385 | 16,020 | 16,270 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | 1,915 | 1,500 | 1,500 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 53,796 | 48,300 | 49,020 |
| Resources Available: | 57,888 | 56,451 | 56,871 |
| Expenditures: | | | |
| Salaries | 33,426 | 32,000 | 35,000 |
| Contractual Services | 5,911 | 7,000 | 7,000 |
| Commodities | 9,976 | 9,600 | 10,000 |
| Capitol Outlay | 424 | | |
| Cash Forward (2023 column) | | | 4,800 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 49,737 | 48,600 | 56,800 |
| Unencumbered Cash Balance Dec 31 | 8,151 | 7,851 | 71 |
| 2021/2022/2023 Budget Authority Amount | 60,000 | 48,600 | 56,800 |

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 | 535 | 1,271 | 2,358 |
| Receipts: | | | |
| Local Alcohol Tax | 2,332 | 2,087 | 2,376 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 2,332 | 2,087 | 2,376 |
| Resources Available: | 2,867 | 3,358 | 4,734 |
| Expenditures: | | | |
| Capitol Outlay | 1,596 | 1,000 | 4,734 |
| | | | |
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| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 1,596 | 1,000 | 4,734 |
| Unencumbered Cash Balance Dec 31 | 1,271 | 2,358 | 0 |
| 2021/2022/2023 Budget Authority Amount | 7,000 | 4,000 | 4,734 |

CPA Summary

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City of Rossville

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Water | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 38,235 | 22,164 | 23,984 |
| Receipts: | | | |
| Water Sales/Late Charges | 218,555 | 226,000 | 225,000 |
| Service Charges | 3,265 | 4,000 | 3,500 |
| Water Protection Fee | 851 | 900 | 900 |
| Connection Charges | | 250 | |
| Interest on Idle Funds | 1,707 | 1,500 | 1,500 |
| Miscellaneous | 1,200 | 1,200 | 1,200 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 225,578 | 233,850 | 232,100 |
| Resources Available: | 263,813 | 256,014 | 256,084 |
| Expenditures: | | | |
| Salaries | 143,942 | 145,000 | 146,000 |
| Contractual Services | 26,402 | 30,000 | 30,000 |
| Commodities | 49,382 | 38,000 | 40,000 |
| Capitol Outlay | 3,279 | | |
| Sales Tax | 2,994 | 3,000 | 3,000 |
| Water Protection Fee | 1,290 | 2,000 | 2,000 |
| GO Bond Payment | 14,360 | 14,030 | 14,700 |
| Cash Forward (2023 column) | | | 20,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 241,649 | 232,030 | 255,700 |
| Unencumbered Cash Balance Dec 31 | 22,164 | 23,984 | 384 |
| 2021/2022/2023 Budget Authority Amount | 254,360 | 257,030 | 255,700 |

Adopted Budget

| Meter Deposit | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 17,162 | 17,823 | 13,323 |
| Receipts: | | | |
| Deposits | 4,275 | 3,500 | 4,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 4,275 | 3,500 | 4,000 |
| Resources Available: | 21,437 | 21,323 | 17,323 |
| Expenditures: | | | |
| Refunds | 3,614 | 8,000 | 8,000 |
| | | | |
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| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 3,614 | 8,000 | 8,000 |
| Unencumbered Cash Balance Dec 31 | 17,823 | 13,323 | 9,323 |
| 2021/2022/2023 Budget Authority Amount | 8,000 | 8,000 | 8,000 |

CPA Summary

City of Rossville

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 | 10,750 | 2,526 | 12,440 |
| Receipts: | | | |
| Sewer Charges | 158,726 | 162,000 | 161,000 |
| Connection Charges | 250 | | |
| | | | |
| Interest on Idle Funds | | 80 | 80 |
| Miscellaneous | 234 | 1,500 | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 159,210 | 163,580 | 161,080 |
| Resources Available: | 169,960 | 166,106 | 173,520 |
| Expenditures: | | | |
| Salaries | 71,205 | 72,000 | 75,000 |
| Contractual Services | 25,008 | 15,000 | 25,000 |
| Commodities | 20,047 | 15,000 | 20,000 |
| Capitol Outlay | | | 7,000 |
| Loan Payment | 36,403 | 36,403 | 36,403 |
| GO Bond Payment | 14,771 | 15,263 | |
| Cash Forward (2023 column) | | | 10,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 167,434 | 153,666 | 173,403 |
| Unencumbered Cash Balance Dec 31 | 2,526 | 12,440 | 117 |
| 2021/2022/2023 Budget Authority Amount | 173,173 | 171,666 | 173,403 |

Adopted Budget

| Adopted Budget Solid Waste-Refuse | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 1,004 | 1,569 | 1,569 |
| Receipts: | | | |
| Solid Waste Charges | 86,615 | 87,000 | 87,000 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 86,615 | 87,000 | 87,000 |
| Resources Available: | 87,619 | 88,569 | 88,569 |
| Expenditures: | | | |
| Salaries | | | 1,000 |
| Contractual Services | 86,050 | 87,000 | 87,000 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 86,050 | 87,000 | 88,000 |
| Unencumbered Cash Balance Dec 31 | 1,569 | 1,569 | 569 |
| 2021/2022/2023 Budget Authority Amount | 90,000 | 90,000 | 88,000 |

CPA Summary

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City of Rossville

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Water Reserve | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 21,345 | 21,345 | 21,345 |
| Receipts: | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 21,345 | 21,345 | 21,345 |
| Expenditures: | | | |
| Capitol Improvement | | | 21,345 |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 0 | 0 | 21,345 |
| Unencumbered Cash Balance Dec 31 | 21,345 | 21,345 | 0 |
| 2021/2022/2023 Budget Authority Amount | 21,345 | 21,345 | 21,345 |

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

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2023

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-A

| (1) Fund Name: | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | |
|----------------------|----------------------------|----------------------|-------------------------|----------------------|-------------------------|----------------------|--------------------|---------|
| | Special Street Improvement | Equipment Reserve | Special Law Enforcement | Capitol Improvement | Insurance Claim/Repairs | | | |
| Unencumbered | Unencumbered | Unencumbered | Unencumbered | Unencumbered | Unencumbered | Unencumbered | Unencumbered | Total |
| Cash Balance Jan 1 | Cash Balance Jan 1 | Cash Balance Jan 1 | Cash Balance Jan 1 | Cash Balance Jan 1 | Cash Balance Jan 1 | Cash Balance Jan 1 | Cash Balance Jan 1 | |
| 0 | 9,190 | 63,379 | 75,000 | 0 | 0 | 0 | 0 | 147,569 |
| Receipts: | | | | | | | | |
| Transfer | Transfer-IT Fees | Interest | Interest | Ins Payment | Ins Payment | Ins Payment | Ins Payment | |
| 12,039 | 2,919 | 180 | 180 | 6,194 | 6,194 | 6,194 | 6,194 | |
| | Transfer-VIN Insp | | | | | | | |
| | 930 | | | | | | | |
| | | | | | | | | |
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| | | | | | | | | |
| Total Receipts | 3849 | Total Receipts | 180 | Total Receipts | 0 | Total Receipts | 6194 | 22,262 |
| Resources Available: | 13,039 | Resources Available: | 63,559 | Resources Available: | 75,000 | Resources Available: | 6,194 | 169,831 |
| Expenditures: | | | | | | | | |
| Capital Outlay | Equipment | Equipment | Refund Boat Ramp | Misc Pool | Repairs-Ins | Repairs-Ins | Repairs-Ins | |
| 12,039 | 7,657 | 7,657 | 45,000 | 1,192 | 6,194 | 6,194 | 6,194 | |
| | | | | | | | | |
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| | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 7,657 | Total Expenditures | 46,192 | Total Expenditures | 6,194 | 72,082 |
| Cash Balance Dec 31 | 13,039 | Cash Balance Dec 31 | 55,902 | Cash Balance Dec 31 | 28,808 | Cash Balance Dec 31 | 0 | 97,749 |
| 0 | | | | | | | | ** |
| | | | | | | | | ** |

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Rossville

will meet on September 6, 2022 at 6:00 PM at Rossville City Hall, 438 Main Street 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 Rossville City Hall, 438 Main Street 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.

| FUND | Prior Year Actual for 2021 | | Current Year Estimate for 2022 | | Proposed Budget for 2023 | | | |
|-------------------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|------------------------------|--------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate* | |
| General | 664,418 | 38.261 | 742,529 | 47.661 | 844,856 | 405,548 | 47.680 | |
| Debt Service | | | | | | | | |
| Library | | | | | | | | |
| Special Lighting-White Way | 2,750 | 0.311 | 3,000 | 0.323 | 3,000 | 2,588 | 0.304 | |
| | | | | | | | | |
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| | | | | | | | | |
| | | | | | | | | |
| Special Highway | 49,737 | | 48,600 | | 56,800 | | | |
| Special Parks & Recreation | 1,596 | | 1,000 | | 4,734 | | | |
| Water | 241,649 | | 232,030 | | 255,700 | | | |
| Meter Deposit | 3,614 | | 8,000 | | 8,000 | | | |
| Sewer | 167,434 | | 153,666 | | 173,403 | | | |
| Solid Waste-Refuse | 86,050 | | 87,000 | | 88,000 | | | |
| Water Reserve | | | | | 21,345 | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Non-Budgeted Funds-A | 72,082 | | | | | | | |
| Non-Budgeted Funds-B | | | | | | | | |
| Totals | 1,289,330 | 38.572 | 1,275,825 | 47.984 | 1,455,838 | 408,136 | 47.984 | |
| <i>Revenue Neutral Rate**</i> | | | | | | | | 44.562 |

| | | | |
|--------------------------------------|-----------|-----------|----------------------|
| Less: Transfers | 15,888 | 77,700 | 80,200 |
| Net Expenditure | 1,273,442 | 1,198,125 | 1,375,638 |
| Total Tax Levied | 295,280 | 379,019 | XXXXXXXXXXXXXXXXXXXX |
| Assessed Valuation | 7,655,428 | 7,898,949 | 8,505,668 |
| Outstanding Indebtedness, January 1, | 2020 | 2021 | 2022 |
| G.O. Bonds | 207,000 | 304,000 | 263,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 152,395 | 120,238 | 87,128 |
| Lease Purchase Principal | 725,000 | 621,048 | 516,420 |
| Total | 1,084,395 | 1,045,286 | 866,548 |

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

Lisa Stum
Official Title: City Clerk