

2024

**CERTIFICATE**

To the Clerk of Mitchell County, State of Kansas  
We, the undersigned, officers of

**City of Tipton**

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.

		2024 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
<b>Table of Contents:</b>					
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	6	240,052	45,860	
Debt Service	10-113				
Library	12-1220				
Social Security	12-16102	7			
Scholarships		7	1,000		
Special Highway		8	29,208		
Park & Recreation		8	3,800		
Refuse		9	37,958		
Water		9	82,646		
Sewer		10	41,389		
Resturnat Fund		10	8,009		
ARPA -- Non-Budgeted		11			
Non-Budgeted Funds		12			
<b>Totals</b>		xxxxxx	444,062	45,860	
Budget Hearing Notice		13			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 27.930

Assisted by:  
\_\_\_\_\_  
Carolyn Brock

Address: \_\_\_\_\_  
612 SW Terrace Avenue \_\_\_\_\_  
Topeka, KS 66611 \_\_\_\_\_  
Email: \_\_\_\_\_  
brockck@sbcglobal.net \_\_\_\_\_

Date Attested: \_\_\_\_\_ 2023

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

City of Tipton

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	45,860	10,057	64	498	1,086	115
Debt Service						
Library						
Social Security						
Scholarships						
<b>TOTAL</b>	<b>45,860</b>	<b>10,057</b>	<b>64</b>	<b>498</b>	<b>1,086</b>	<b>115</b>

County Treas Motor Vehicle Estimate	<u>10,057</u>				
County Treas Recreational Vehicle Estimate		<u>64</u>			
County Treas 16/20M Vehicle Estimate			<u>498</u>		
County Treas Commercial Vehicle Tax Estimate				<u>1,086</u>	
County Treas Watercraft Tax Estimate					<u>115</u>
Motor Vehicle Factor	<u>0.21930</u>				
Recreational Vehicle Factor		<u>0.00140</u>			
16/20 Vehicle Factor			<u>0.01086</u>		
Commercial Vehicle Factor				<u>0.02368</u>	
Watercraft Factor					<u>0.00251</u>



**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:											
None											
<b>Total G.O. Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	73,725	103,257	90,870
Receipts:			
Ad Valorem Tax	43,585	45,860	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	223		
Motor Vehicle Tax	9,340	8,891	10,057
Recreational Vehicle Tax	55	59	64
16/20M Vehicle Tax	328	593	498
Commercial Vehicle Tax	1,034	894	1,086
Watercraft Tax	118	103	115
Gross Earning (Intangible) Tax		3,862	3,354
LAVTR			0
Prior Year Transfer correction			0
Local Alcoholic Liquor (1/2)	4,405	1,137	1,100
Compensating Use Tax	14,412	12,200	12,200
Local Sales Tax	52,882	50,000	52,000
Franchise Tax	18,420	15,000	15,000
Licenses/beer/CMB	110	110	110
Leases	4,766	4,766	4,766
Sale of Equipment	0	1,800	0
Fire House Rent	240	240	240
Polling Place	0	100	100
Dividends & Refunds	2,848	2,632	2,632
Grants=Fire Department			
Transfer from Social Security (Closing)	2,341	1,511	
Interest on Idle Funds	1,078	600	600
Neighborhood Revitalization Rebate	-771	-600	-600
Miscellaneous		2,000	
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>155,414</b>	<b>151,758</b>	<b>103,322</b>
<b>Resources Available:</b>	<b>229,139</b>	<b>255,015</b>	<b>194,192</b>
Expenditures:			
Shop	1,670	2,000	2,000
Administrative:			
Salaries & Wages	68,421	72,000	74,000

Employee Benefits			
Insurance & Bonds	11,947	15,000	18,000
Taxes	2,400	3,000	3,200
Utilities	15,311	15,000	16,000
Office Supplies	7,895	6,000	7,000
Building	1,544	2,500	4,000
Fire	224	750	1,000
Machinery	10,083	13,500	21,000
Library	317	600	600
Trail Donation			
Water Improvements			
Transfer to Park & Recreation	4,405	1,200	600
Transfer to Restaruant		3,500	1,500
Transfer to Social Security			
Capital Outlay		29,095	91,152
Miscellaneous	1,665		
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>125,882</b>	<b>164,145</b>	<b>240,052</b>
Unencumbered Cash Balance Dec 31	103,257	90,870	xxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	181,411	178,145	240,052
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	240,052
		Tax Required	45,860
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	<b>45,860</b>

CPA Summary

City of Tipton

2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Social Security</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	477	0	0
Receipts:			
Ad Valorem Tax	5,871	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	14		
Motor Vehicle Tax	732	1,310	
Recreational Vehicle Tax	4	9	
16/20M Vehicle Tax	18	87	
Commercial Vehicle Tax	82	132	
Watercraft Tax	9	15	
Transfer from General			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(114)	-42	
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>6,616</b>	<b>1,511</b>	<b>0</b>
<b>Resources Available:</b>	<b>7,093</b>	<b>1,511</b>	<b>0</b>
Expenditures:			
Social Security Payments	4,752		
Transfer to General (Closing)	2,341	1,511	
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
<b>Total Expenditures</b>	<b>7,093</b>	<b>1,511</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	7,038	0	0
		Non-Appropriated Balance	
<b>See Tab A See Tab C</b>		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate: 0.0%		0
	Amount of 2023 Ad Valorem Tax		0

Adopted Budget

Adopted Budget <b>Scholarships</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,309	8,559	7,759
Receipts:			
Equipment Rental			
Fees & Service	1,250	200	200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>1,250</b>	<b>200</b>	<b>200</b>
<b>Resources Available:</b>	<b>9,559</b>	<b>8,759</b>	<b>7,959</b>
Expenditures:			
Scholarships	1,000	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
Unencumbered Cash Balance Dec 31	8,559	7,759	6,959
2022/2023/2024 Budget Authority Amount	1,000	1,000	1,000

CPA Summary



City of Tipton

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	7,703	4,608	3,988
Receipts:			
State of Kansas Gas Tax	5,098	5,260	5,220
County Transfers Gas		0	0
Street Fees	16,603	19,000	19,000
Sale & Road Work	10	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>21,711</b>	<b>25,260</b>	<b>25,220</b>
<b>Resources Available:</b>	<b>29,414</b>	<b>29,868</b>	<b>29,208</b>
Expenditures:			
Capital Improvements	22,776	24,000	25,000
Personnel Services	880	880	1,000
Contractual Services	750	750	686
Commodities	400	250	2,522
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>24,806</b>	<b>25,880</b>	<b>29,208</b>
Unencumbered Cash Balance Dec 31	4,608	3,988	0
2022/2023/2024 Budget Authority Amount	23,970	30,283	29,208

**See Tab A**

Adopted Budget Park & Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	710	7,354	7,081
Receipts:			
Alcohol Tax (1/2)	4,405	1,137	1,150
Transfer from General	4,405	1,200	600
Sales of Materials			
Grant-KDHE			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>8,810</b>	<b>2,337</b>	<b>1,750</b>
<b>Resources Available:</b>	<b>9,520</b>	<b>9,691</b>	<b>8,831</b>
Expenditures:			
Salaries & Wages			
Mowing			
Commodities	2,166	1,000	2,000
5 Capital Improvements		600	600
Insurance		1,010	1,200
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>2,166</b>	<b>2,610</b>	<b>3,800</b>
Unencumbered Cash Balance Dec 31	7,354	7,081	5,031
2022/2023/2024 Budget Authority Amount	2,552	2,625	3,800

CPA Summary
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City of Tipton

2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Refuse	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	11,392	11,782	11,672
Receipts:			
Charges to Customers	26,286	26,286	26,286
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>26,286</b>	<b>26,286</b>	<b>26,286</b>
<b>Resources Available:</b>	<b>37,678</b>	<b>38,068</b>	<b>37,958</b>
Expenditures:			
Contractual	25,896	25,896	25,896
Commodities		500	12,062
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>25,896</b>	<b>26,396</b>	<b>37,958</b>
Unencumbered Cash Balance Dec 31	11,782	11,672	0
2022/2023/2024 Budget Authority Amount	37,568	37,892	37,958

Adopted Budget Water	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	16,448	14,746	10,146
Receipts:			
Charges to Customers	74,139	74,000	72,500
Sales	368		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>74,507</b>	<b>74,000</b>	<b>72,500</b>
<b>Resources Available:</b>	<b>90,955</b>	<b>88,746</b>	<b>82,646</b>
Expenditures:			
Personnel Services	210	300	300
Contract, Dues, Analytical	1,798	2,500	2,500
Commodities	3,182	5,000	5,000
Water Purchases	54,777	55,000	60,000
Taxes, Fees & Permits	2,048	2,000	2,300
Rent			
Insurance	729	800	900
Water Tower Improvements	13,465	3,000	3,000
Capital Improvements		10,000	8,646
Loan Payment			
Transfer to Water Reserve			
Transfer to General			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>76,209</b>	<b>78,600</b>	<b>82,646</b>
Unencumbered Cash Balance Dec 31	14,746	10,146	0
2022/2023/2024 Budget Authority Amount	71,152	90,296	82,646

**See Tab A**

CPA Summary
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City of Tipton

2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	32,916	32,889	33,389
Receipts:			
Customer Charges	7,520	8,000	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>7,520</b>	<b>8,000</b>	<b>8,000</b>
<b>Resources Available:</b>	<b>40,436</b>	<b>40,889</b>	<b>41,389</b>
Expenditures:			
Personnel Services	315	500	500
Contractual	3,895	6,000	6,000
Commodities	3,337	1,000	1,000
Capital Outlay			
Capital Improvements			33,889
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>7,547</b>	<b>7,500</b>	<b>41,389</b>
Unencumbered Cash Balance Dec 31	32,889	33,389	0
2022/2023/2024 Budget Authority Amount	14,295	34,621	41,389

Adopted Budget <b>Resturnat Fund</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	52	159	509
Receipts:			
Lease Income	6,000	4,500	6,000
Transfer from General		3,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>6,000</b>	<b>8,000</b>	<b>7,500</b>
<b>Resources Available:</b>	<b>6,052</b>	<b>8,159</b>	<b>8,009</b>
Expenditures:			
Taxes			
Insurance	4,070	5,000	4,925
Supplies	1,823	2,525	1,684
Contractual		125	1,400
Capital Outaly			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>5,893</b>	<b>7,650</b>	<b>8,009</b>
Unencumbered Cash Balance Dec 31	159	509	0
2022/2023/2024 Budget Authority Amount	7,402	7,650	8,009

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>ARPA -- Non-Budgeted</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,727	0	0
Receipts:			
Federa Aid/Governor office	14,727		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>14,727</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>29,454</b>	<b>0</b>	<b>0</b>
Expenditures:			
Wastewater Improvements	3,732		
Water Tower Improvements	25,722		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>29,454</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

**See Tab A**

CPA Summary
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City of Tipton

**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:

<b>Tipton Woods Trail</b>		<b>Tipton 150th Celebration</b>		<b>0</b>		<b>0</b>		<b>0</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	0	0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant/Donations	21,637	Donations	1,000							
<b>Total Receipts</b>	<b>21,637</b>	<b>Total Receipts</b>	<b>1,000</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>22,637</b>
<b>Resources Available:</b>	<b>21,637</b>	<b>Resources Available:</b>	<b>1,000</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>22,637</b>
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Trail Construction	21,637	Supplies	1,000							
<b>Total Expenditures</b>	<b>21,637</b>	<b>Total Expenditures</b>	<b>1,000</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>22,637</b>
<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>0</b>
										<b>0</b>

\*\* Note: These two block figures should agree.

CPA Summary    All reserves were closed out in 2020
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**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Tipton**  
will meet on August 7, 2023 at 7:30 PM at Tipton City Hall, 508 Main Street, Tipton 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 Mitchell County Clerk's office 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.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	125,882	29.015	164,145	31.210	240,052	45,860	27.930
Social Security	7,093	4.274	1,511				
Scholarships	1,000		1,000		1,000		
Special Highway	24,806		25,880		29,208		
Park & Recreation	2,166		2,610		3,800		
Refuse	25,896		26,396		37,958		
Water	76,209		78,600		82,646		
Sewer	7,547		7,500		41,389		
Resturnat Fund	5,893		7,650		8,009		
ARPA -- Non-Budgeted	29,454						
Reserves	22,637						
<b>Totals</b>	<b>328,583</b>	<b>33.289</b>	<b>315,292</b>	<b>31.210</b>	<b>444,062</b>	<b>45,860</b>	<b>27.930</b>
<i>Revenue Neutral Rate**</i>							<i>27.930</i>
Less: Transfers	6,746		6,211		2,100		
Net Expenditure	321,837		309,081		441,962		
Total Tax Levied	45,860		45,860		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,377,656		1,469,424		1,641,983		

\*Tax rates are expressed in mills

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

**Brigit Gasper**

City Official Title: Clerk