

2024

CERTIFICATE

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

City of Simpson

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.

		Page No.	2024 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	12-101a	6	37,702	12,075	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	3,158		
Water		7	30,058		
Solid Waste		8	8,684		
Louthan Trust--Non-Budgeted		8			
Non-Budgeted Funds					
Totals		xxxxxx	79,602	12,075	
Budget Hearing Notice		9			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 70.702

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 Simpson

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	12,883	3,494	94	289	0	42
Debt Service						
Library						
TOTAL	12,883	3,494	94	289	0	42

County Treas Motor Vehicle Estimate	<u>3,494</u>				
County Treas Recreational Vehicle Estimate		<u>94</u>			
County Treas 16/20M Vehicle Estimate			<u>289</u>		
County Treas Commercial Vehicle Tax Estimate				<u>0</u>	
County Treas Watercraft Tax Estimate					<u>42</u>
Motor Vehicle Factor	<u>0.27121</u>				
Recreational Vehicle Factor		<u>0.00730</u>			
16/20 Vehicle Factor			<u>0.02243</u>		
Commercial Vehicle Factor				<u>0.00000</u>	
Watercraft Factor					<u>0.00326</u>

City of Simpson

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
Solid Waste	General	5,000	3,000	1,500	12-825d
Water	General	-	1,000	1,000	12-825d
	Totals	5,000	4,000	2,500	
	Adjustments*				
	Adjusted Totals	5,000	4,000	2,500	

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

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											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
KDHE-Water											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

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 2023	Payments Due 2023	Payments Due 2024
None							
Totals					0	0	0

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

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	3,526	7,004	4,508
Receipts:			
Ad Valorem Tax	17,232	12,883	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		2,788	3,494
Recreational Vehicle Tax		66	94
16/20M Vehicle Tax		282	289
Commercial Vehicle Tax			0
Watercraft Tax		36	42
Gross Earning (Intangible) Tax			0
LAVTR			0
Cloud County	409	XXX	XXX
Compensating Use Tax	2,464	2,200	2,200
Local Sales Tax	9,943	9,500	9,500
Franchise Tax	2,795	2,300	2,300
Licenses	100	100	100
Electrions			
Insurance Dividends	835	600	600
Overdraft Collections			
Transfer from Solid Waste	5,000	3,000	1,500
Donations			
Refunds			
Transfer from Water		1,000	1,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	38,778	34,755	21,119
Resources Available:	42,304	41,759	25,627
Expenditures:			
Salaries & Wages	8,699	9,000	9,000
Employee Benefits	2,916	3,000	4,000
Electric	6,726	7,200	7,500
Insurance	4,687	4,800	5,000
Publications		300	300
Telecommunicatioins	439	500	500

Postage	422	500	500
Propane	2,090	2,200	2,200
Sales Taxes		100	100
Real Estate Taxes	4	100	100
Fuel	1,307	1,500	2,000
Pest Control	503	500	500
Supplies	1,283	2,101	2,500
Tax Preparer	727	800	800
Fees & Dues	409	700	702
Memorial			
Signs & Repairs to Park			
Budget & Publication	110	300	300
Engineer's Report			
Equipment/Repairs/Parts	1,410	3,500	
Overdraft Charges & Interest Paid			
License	50	100	100
City Hal Remodel	293		500
KS Rev Water Fee		50	100
Employee Training	885		1,000
Transfer to Equipment Reserve			
Waterline Project	2,338		
Miscellaneous	2		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	35,300	37,251	37,702
Unencumbered Cash Balance Dec 31	7,004	4,508	xxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	34,294	39,381	37,702
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	37,702
		Tax Required	12,075
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	12,075

CPA Summary

City of Simpson

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	1,486	1,718	1,018
Receipts:			
State of Kansas Gas Tax	2,151	2,150	2,140
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,151	2,150	2,140
Resources Available:	3,637	3,868	3,158
Expenditures:			
Street Repair and Maint	806	2,850	3,158
Wages	165		
Fuel	149		
Rock	799		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	1,919	2,850	3,158
Unencumbered Cash Balance Dec 31	1,718	1,018	0
2022/2023/2024 Budget Authority Amount	2,996	2,850	3,158

Adopted Budget Water	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,130	3,158	3,558
Receipts:			
Charges to Customers	20,357	25,000	25,000
Bulk Water Sales		1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	20,357	26,500	26,500
Resources Available:	22,487	29,658	30,058
Expenditures:			
Salaries & Wages	8,633	9,000	9,000
Employee Benefits			
Rural Water District # 3	1,307	1,500	1,500
Lab Fees	718	1,000	1,000
Water Dues & Fees	99	700	700
Postage	11	400	400
Sales Taxes	1,485	1,500	1,500
Utilities	2,783	3,000	3,000
Repairs		6,000	7,958
Transfer to General Fund		1,000	1,000
Supplies & Parts	2,610	2,000	2,000
Inspections	1,683		2,000
Railroad			
Refund Deposits			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	19,329	26,100	30,058
Unencumbered Cash Balance Dec 31	3,158	3,558	0
2022/2023/2024 Budget Authority Amount	26,500	27,130	30,058

CPA Summary

City of Simpson

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Solid Waste	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,831	2,384	484
Receipts:			
Charges to Customers	7,633	8,100	8,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	7,633	8,100	8,200
Resources Available:	14,464	10,484	8,684
Expenditures:			
Contractual Services			
Mitchell County Solidwaste	3,180	3,200	3,200
Hiserote Trash Service	3,900	3,800	3,984
Supplies			
Transfer to General Fund	5,000	3,000	1,500
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	12,080	10,000	8,684
Unencumbered Cash Balance Dec 31	2,384	484	0
2022/2023/2024 Budget Authority Amoun	15,000	10,200	8,684

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Adopted Budget Louthan Trust--Non-Budgeted	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	10,528	10,528
Receipts:			
Received from Trust	45,530		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	45,530	0	0
Resources Available:	45,530	10,528	10,528
Expenditures:			
Signs	189		
Remodel	8,651		
Water Salesman	15,532		
Well House	4,790		
Demo	5,840		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	35,002	0	0
Unencumbered Cash Balance Dec 31	10,528	10,528	10,528
2022/2023/2024 Budget Authority Amoun	0	0	0

See Tab A

CPA Summary

City of Simpson

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:

ARPA		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,028	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		6,028
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fed Aid/Governor	6,028									
Total Receipts	6,028	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	6,028
Resources Available:	12,056	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	12,056
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Water Lines	5,180									
Well House	6,029									
Total Expenditures	11,209	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	11,209
Cash Balance Dec 31	847	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	847
										847

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of Simpson
will meet on August 8, 2023 at 7:00 pm at Simpson City Building, 107 N Alcorn St 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	35,300	74.095	37,251	74.327	37,702	12,075	70.696
Special Highway	1,919		2,850		3,158		
Water	19,329		26,100		30,058		
Solid Waste	12,080		10,000		8,684		
Louthan Trust--Non-Budget	35,002						
ARPA	11,209						
Totals	114,839	74.095	76,201	74.327	79,602	12,075	70.696
<i>Revenue Neutral Rate**</i>							<i>70.702</i>
Less: Transfers	5,000		4,000		2,500		
Net Expenditure	109,839		72,201		77,102		
Total Tax Levied	13,303		12,883		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	173,945		167,532		170,801		

*Tax rates are expressed in mills

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

Debra Reed

City Official Title: City Clerk