

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	91,961	9,585	268	41	104	58
G.O. Bond & Interest	79,548	8,290	233	36	90	50
Library						
Cemetery	5,739	598	17	3	6	4
Employee Benefits	2,975	310	9	1	3	2
TOTAL	180,223	18,783	527	81	203	114

County Treas Motor Vehicle Estimate 18,783
 County Treas Recreational Vehicle Estimate 527
 County Treas 16/20M Vehicle Estimate 81
 County Treas Commercial Vehicle Tax Estimate 203
 County Treas Watercraft Tax Estimate 114

Motor Vehicle Factor 0.10422
 Recreational Vehicle Factor 0.00293
 16/20M Vehicle Factor 0.00045
 Commercial Vehicle Factor 0.00113
 Watercraft Factor 0.00063

City of Severy

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	1,245	10,867	10,643
Receipts:			
Ad Valorem Tax	74,178	87,363	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	8,135	4,598	5,119
Motor Vehicle Tax	9,140	9,410	9,585
Recreational Vehicle Tax	264	206	268
16/20M Vehicle Tax	34	23	41
Commercial Vehicle Tax	87	186	104
Watercraft Tax	61	57	58
Gross Earning (Intangible) Tax	0	0	0
LAVIR	0	0	0
City and County Revenue Sharing	0	0	0
Franchise Tax	11,136	10,882	10,882
State Grant	0	0	0
Reimbursed Expenses	3,244	2,575	2,575
Operating Transfer from:			
Water Utility Fund	35,000	5,000	5,000
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	117	162	162
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	731	14	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	142,129	120,476	33,795
Resources Available:	143,374	131,343	44,438

City of Severy

2024

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Personal Services	43,178	36,542	43,369
Contractual Services	66,516	68,682	68,682
Commodities	20,407	15,476	15,476
Capital Outlay - Mower	0	0	5,000
Total	130,101	120,700	132,527
Streets			
Contractual Services	0	0	4,300
Total	0	0	4,300
Debt Service			
Principal	0	0	0
Interest	0	0	0
Total	0	0	0
Nuisance Properties			
Contractual Services	0	0	5,000
Capital Outlay	0	0	5,000
Total	0	0	10,000
Cemetery			
Contractual Services	345	0	0
Total	345	0	0
Solid Waste			
Contractual Services	2,061	0	0
Total	2,061	0	0
Total	0	0	0
Total	0	0	0
Page Total	132,507	120,700	146,827

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

City of Severy

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget G.O. Bond & Interest	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	\$-17	5,733	26,446
Receipts			
Ad Valorem Tax	80,134	75,571	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	4,925	5,575	3,095
Motor Vehicle Tax	11,047	10,163	8,290
Recreational Vehicle Tax	316	275	233
16/20M Vehicle Tax	45	24	26
Commercial Vehicle Tax	102	290	80
Watercraft Tax	72	61	50
Operating Transfers from:			
Water Utility Fund	0	25,000	25,000
Interest on Gifts Funds	0	0	0
Neighborhood Revitalization Refund	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec.			
Total Receipts	196,641	116,218	36,794
Resources Available:	191,469	129,951	63,248
Expenditures:			
Debt Service:			
Principal	30,000	30,000	55,000
Interest	43,752	44,503	43,130
Cash Basis Reserve (2024 column)	0	0	27,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp.			
Total Expenditures	83,752	84,503	125,130
Unencumbered Cash Balance Dec 31	5,733	26,446	XXXXXXXXXXXXXXXXXXXX
2022-2023-2024 Budget Authority Amount:	135,214	143,835	125,130
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	125,130
		Tax Required	61,890
		Delinquent Comp Rate: 5.0%	3,095
		Amount of 2023 Ad Valorem Tax	64,885

*Wtr. was suppose to
trfr. to BSI in
2022, but
didn't need it.
Cash balance is now too
low to make the
interest pmt.
do. 3/1/23*

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
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 Gifts Funds			
Neighborhood Revitalization Refund			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec.			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp.			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2022-2023-2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 5.0%	0
		Amount of 2023 Ad Valorem Tax	0

City of Severy

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Category	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,281	1,081	486
Receipts:			
Ad Valorem Tax	4,271	5,452	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	638	287	363
Motor Vehicle Tax	640	617	598
Recreational Vehicle Tax	19	14	17
16/20M Vehicle Tax	3	1	3
Commercial Vehicle Tax	6	12	6
Watercraft Tax	4	4	4
Burial Fees	2,310	3,310	2,500
Sale of Lots	0	0	
Donations	190	30	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	120	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	8,731	9,727	3,493
Resources Available:	12,012	10,808	1,979
Expenditures:			
General Government			
Personal Services	4,219	4,367	4,586
Contractual Services	6,687	5,955	6,700
Commodities	11	0	0
Cash Forward (2024 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	10,917	10,322	11,286
Unencumbered Cash Balance Dec 31	1,081	486	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	10,831	10,638	11,286
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,286
		Tax Required	7,327
		Delinquent Comp Rate: 5.0%	343
		Amount of 2023 Ad Valorem Tax	7,672

Adopted Budget Employee Benefits	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	15,882	16,151	16,462
Receipts:			
Ad Valorem Tax	3,323	2,826	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	343	149	144
Motor Vehicle Tax	342	320	310
Recreational Vehicle Tax	19	7	9
16/20M Vehicle Tax	1	1	1
Commercial Vehicle Tax	3	6	3
Watercraft Tax	3	2	2
Reimbursed Expense	43	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,778	3,311	669
Resources Available:	19,151	19,462	16,921
Expenditures:			
General Government			
Personal Services	3,000	3,000	19,801
Contractual Services	0	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,000	3,000	19,801
Unencumbered Cash Balance Dec 31	16,151	16,462	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	18,579	20,694	19,801
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,801
		Tax Required	2,870
		Delinquent Comp Rate: 5.0%	143
		Amount of 2023 Ad Valorem Tax	3,013

City of Severy

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	8,817	9,339	10,400
Receipts:			
State of Kansas Gas Tax	5,727	6,300	6,250
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,727	6,300	6,250
Resources Available:	14,544	15,639	16,650
Expenditures:			
General Government			
Personal Services	2,144	1,852	1,946
Contractual Services	1,706	1,836	1,836
Commodities	1,355	1,551	12,868
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,205	5,239	16,650
Unencumbered Cash Balance Dec 31	9,339	10,400	0
2022/2023/2024 Budget Authority Amount:	11,544	19,670	16,650

Adopted Budget

Parks	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,092	5,354	7,764
Receipts:			
State Grant	151	1,030	1,030
Donations	300	1,120	0
Miscellaneous	295	0	0
Reimbursed Expenses	1,030	773	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,776	2,923	1,030
Resources Available:	5,867	8,277	8,794
Expenditures:			
Culture and Recreation			
Personal Services	0	0	0
Contractual Services	280	280	0
Commodities	233	233	8,794
Capital Outlay	0	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	513	513	8,794
Unencumbered Cash Balance Dec 31	5,354	7,764	0
2022/2023/2024 Budget Authority Amount:	5,379	6,497	8,794

City of Severy

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	87,482	103,227	77,901
Receipts:			
Water Receipts	91,004	89,765	89,765
Tower Maintenance Fee	6,887	2,666	12,428
Water KDHE Collections	60,063	32,348	56,833
Penalties	0	0	0
Bulk Water Sales	4,019	4,380	4,400
Reimbursed Expense	0	0	0
Insurance Proceeds	54,409	0	0
Interest on Idle Funds	1	0	0
Miscellaneous	2,067	909	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	218,453	130,868	163,426
Resources Available:	305,933	233,295	241,327
Expenditures:			
Distribution			
Personal Services	33,820	36,814	38,655
Contractual Services	16,915	15,283	20,000
Commodities	21,512	15,074	15,074
Capital Outlay	5,380	0	75,373
Water Tower Maintenance	11,958	11,701	11,701
Debt Service			
Principal - Revolving Loan	40,885	21,019	21,364
Interest - Revolving Loan	37,235	18,503	18,158
Operating Transfers to			
General Fund	35,000	5,000	5,000
Sewer Fund	0	7,000	11,000
G.O. Bond & Interest	0	25,000	25,000
Cemetery Fund	0	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	202,706	155,394	241,327
Unencumbered Cash Balance Dec 31	103,227	77,901	0
2022/2023/2024 Budget Authority Amount:	164,868	231,702	241,327

See Tab A

Any new debt coming?
Sewer is going to need more money if rates aren't increased

Adopted Budget

Sewer Utility	Prior Year	Current Year	Proposed Budget
	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	5,420	2,796	302
Receipts:			
Sewer Collections	24,190	23,877	23,877
Operating Transfer from			
Water Utility Fund	0	7,000	11,000
Solid Waste Fund	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	24,190	30,877	34,877
Resources Available:	29,611	33,673	35,179
Expenditures:			
Collections			
Personal Services	12,612	12,880	13,324
Contractual Services	4,301	10,702	10,702
Commodities	113	0	250
Capital Outlay	0	0	915
Debt Service			
Principal - Revolving Loan	8,047	8,268	8,494
Interest - Revolving Loan	1,741	1,521	1,294
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	26,814	33,371	35,179
Unencumbered Cash Balance Dec 31	2,796	302	0
2022/2023/2024 Budget Authority Amount:	32,707	33,992	35,179

Spending \$10,000 more than its income.
Rates need to go up

City of Severy

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Solid Waste Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,317	4,902	10,594
Receipts:			
Collection Fees	29,619	32,206	32,206
Interest on Idle Funds	16	35	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	29,635	32,241	32,206
Resources Available:	37,952	37,143	42,800
Expenditures:			
General Utility Services			
Personal Services	0	0	0
Contractual Services	33,049	26,549	30,000
Commodities	0	0	12,800
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	33,049	26,549	42,800
Unencumbered Cash Balance Dec 31	4,902	10,594	0
2022/2023/2024 Budget Authority Amount:	33,050	40,059	42,800

This excess cash result is due to misc. at 9/21/23

Adopted Budget

Street Sales Tax	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	26,714	41,941	60,299
Receipts:			
Sales Tax	36,746	37,659	37,659
Reimbursed Expenses	2,953	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	39,699	37,659	37,659
Resources Available:	66,413	79,600	97,958
Expenditures:			
General Government			
Personal Services	15,189	9,607	10,087
Contractual Services	8,047	8,429	8,429
Commodities	1,235	1,265	5,000
Capital Outlay	0	0	74,442
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	24,471	19,301	97,958
Unencumbered Cash Balance Dec 31	41,941	60,299	0
2022/2023/2024 Budget Authority Amount:	49,786	86,428	97,958

NOTICE OF BUDGET HEARING

The governing body of
City of Severy
will meet on August 22, 2022 at 7:00 PM at Severy City Hall 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 Severy City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 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	Proposed Estimated Tax Rate*
General	132,507	105.960	120,700	105.960	146,827	107,508	128.400
G.O. Bond & Interest	95,755	114.443	94,505	96.278	125,130	64,985	77.613
Library							
Cemetery	10,931	6.947	10,322	6.946	11,286	7,672	9.163
Employee Benefits	3,000	3.600	3,000	3.600	19,801	3,013	3.598
Special Highway	5,205		5,239		16,650		
Parks	513		513		8,794		
Water Utility	202,706		155,394		241,327		
Sewer Utility	26,814		33,371		35,179		
Solid Waste Utility	33,049		26,549		42,800		
Street Sales Tax	24,471		19,301		97,958		
Non-Budgeted Funds-A	12,307						
Non-Budgeted Funds-B							
Totals	547,258	230.950	468,894	212.784	745,751	183,178	218.774
						<i>Revenue Neutral Rate**</i>	<i>209.974</i>
Less: Transfers	35,000		37,000		41,000		
Net Expenditure	512,258		431,894		704,751		
Total Tax Levied	180,503		180,223		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	780,354		826,232		837,292		
Outstanding Indebtedness:							
January 1,	2021		2022		2023		
G.O. Bonds	2,213,052		2,163,052		2,066,485		
Revenue Bonds	73,839		66,006		57,959		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	2,286,891		2,229,058		2,124,444		

Need to cut \$2955 to be 2 RNR

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

Tessa Riggs
Official Title: City Clerk

1mil = \$ 837⁰⁰

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Severy
will meet on August 22, 2022 at 7:00 PM at Severy 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 Severy City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 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	Proposed Estimated Tax Rate*
General	132,507	105.960	120,700	105.960	146,827	107,508	128.400
G.O. Bond & Interest	95,755	114.443	94,505	96.278	125,130	64,983	77.613
Library							
Cemetery	10,931	6.947	10,322	6.946	11,286	7,672	9.163
Employee Benefits	3,000	3.600	3,000	3.600	19,801	3,013	3.398
Special Highway	5,205		5,239		16,650		
Parks	513		513		8,794		
Water Utility	202,706		155,394		241,327		
Sewer Utility	26,814		33,371		35,179		
Solid Waste Utility	33,049		26,549		42,800		
Street Sales Tax	24,471		19,301		97,958		
Non-Budgeted Funds-A	12,307						
Non-Budgeted Funds-B							
Totals	547,258	230.950	468,894	212.784	745,751	183,178	218.774
						<i>Revenue Neutral Rate**</i>	<i>209.974</i>
Less: Transfers	35,000		37,000		41,000		
Net Expenditure	512,258		431,894		704,751		
Total Tax Levied	180,503		180,223		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	780,354		826,232		837,292		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	2,213,052		2,163,052		2,066,485		
Revenue Bonds	73,839		66,006		57,959		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	2,286,891		2,229,058		2,124,444		

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

Testa Riggs
Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF SEVERY, KANSAS, HEREBY NOTIFIES THE GREENWOOD COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

 X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 218.774. The date of our hearing is August 22, 2023, at 7:00 PM and will be held at Severy City Hall address in Severy, Kansas.

 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, 20__.

WITNESS my hand and official seal on _____, 20__.

(Seal)

Clerk or Officer of Governing Body

Roll Call Vote

A Roll Call Vote of the City of Severy, Kansas, To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 22, 2023

Resolution No. _____

Governing Body Member	Yes	No	No Vote
TOTAL			

Certified:

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the City of Severy, Kansas, was calculated as 209.974 mills by the Greenwood County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 22, 2023, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Severy, Kansas, 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 SEVERY, KANSAS:

The City of Severy, Kansas, shall levy a property tax rate exceeding the Revenue Neutral Rate of 218.774 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 22nd day of August 2023 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk