

**AGENDA-SPECIAL MEETING 2023 BUDGET
GODDARD CITY COUNCIL
118 NORTH MAIN
GODDARD, KANSAS
August 22, 2022, 7:00 P.M.**

A) CALL TO ORDER

B) NEW BUSINESS

1. 2023 RNR & 2023 Operating Budget Public Hearings

C) ADJOURNMENT

NOTICE: SUBJECT TO REVISIONS

It is possible that sometime between 6:30 and 7:00 pm immediately prior to this meeting, during breaks, and directly after the meeting, a majority of the Governing Body may be present in the council chambers or lobby of City Hall. No one is excluded from these areas during those times.

City of Goddard
Special City Council Meeting
August 22, 2022

TO: Mayor and City Council
SUBJECT: 2023 RNR & 2023 Operating Budget Public Hearings
INITIATED BY: Finance Director
AGENDA: Old Business

Recommendation: Conduct the Revenue Neutral Rate Public Hearing for the 2023 Proposed Budget.

Adopt a resolution to exceed the Revenue Neutral Rate.

Conduct the 2023 Operating Budget Public Hearing and adopt.

Background:

In its 2021 session, the State Legislature adopted Senate Bill No. 13 which limits local taxing entities from adopting budgets which exceed the Revenue Neutral Rate (RNR). As defined in state law, the RNR is the number of mills needed to levy the same dollar amount in property tax as levied in the prior year. This law limits the ability of growing communities, like the City of Goddard, from capturing new valuation growth in the form of the property tax needed to fund city operations. The new law essentially obligates growing cities to cut their mill levies annually. The law does not allow exemptions for inflation, increased commodity costs, new growth, or public safety.

The 2023-2024 Proposed Budget has been in development over the course of several months. Input from the public and direction from the Governing Body were used to establish the priorities of the City's financial plan for 2023. The proposed budget, as before, has been completed through the diligent work of the City's Finance Director Matt Lawn. The proposed budget has been developed to reflect the vision of our neighbors, the desires of the Governing Body, and to fulfill the City's mission: **Goddard: A vibrant community, growing and accessible; the destination for a family oriented active lifestyle.**

Analysis: The proposed budget lowers the General Fund mill levy by 1.93 mills. The total proposed mill levy of 31.291 mills breaks down as follows:

- 27.291 General Fund,
- Debt Service Fund
- 3.000 Library Fund.

The 2023 Proposed Operating Budget (Total budget minus Interfund Transfers, appropriated reserves, and discretionary capital outlays) totals \$8,386,961.

The City's valuation for the 2023 operating budget totals \$57,958,136, which is an increase of \$6,755,506 (13.19%), over the current \$51,202,630 assessed valuation.

The Proposed Budget, as presented, does not capture the full valuation increase. It only captures the new property that has been added to the tax roll in the prior year. This accounts for a valuation increase of only 6.67%.

A brief description of the proposed budget for the City's primary funds are provided below. Any discrepancy is attributed to rounding and projected cash carryover that is to be used as a revenue draw from the 2021 fiscal year. The descriptions below are intended for cursory use only.

GENERAL FUND (Fund 10)

	ACTUAL 2021	ADOPTED 2022	ESTIMATED 2022	PROPOSED 2023	PROJECTED 2024
BEGINNING FUND BALANCE	\$1,516,587	\$1,583,718	\$1,982,470	\$2,107,622	\$508,357
FUND REVENUE	ACTUAL 2021	ADOPTED 2022	ESTIMATED 2022	ADOPTED 2023	PROJECTED 2024
TAXES AND FRANCHISE FEES	\$3,678,804	\$3,662,098	\$3,990,500	\$4,122,165	\$4,264,083
LICENSES AND PERMITS	184,060	113,000	210,700	214,300	219,650
USE OF MONEY & PROPERTY	13,324	20,000	13,000	14,000	14,000
INTERGOVERNMENTAL	114,147	0	0	0	0
CHARGES FOR SERVICES	200,387	169,000	184,020	203,600	215,600
CONTRIBUTIONS	27,742	0	32,500	0	0
SALES OF PROP./MERCANDISE	6,073	0	6,500	6,500	6,500
TOTAL REVENUE	\$4,224,537	\$3,964,098	\$4,437,220	\$4,560,565	\$4,719,833
FUND EXPENDITURE	ACTUAL 2021	ADOPTED 2022	ESTIMATED 2022	ADOPTED 2023	PROJECTED 2024
PERSONAL SERVICES	\$1,483,665	\$1,983,257	\$1,762,800	\$2,198,100	\$2,089,900
CONTRACUTAL SERVICES	637,561	733,530	716,210	731,830	742,030
COMMODITIES & SUPPLIES	186,561	206,100	263,050	236,650	382,250
CAPITAL OUTLAY	86,647	125,000	125,000	130,000	135,000
NON OPERATING	172,219	83,550	250,009	97,050	97,050
CAPITAL OUTLAY - DISCRETIONARY	0	0	0	1,571,200	0
TRANSFERS TO OTHER FUNDS	1,192,000	1,195,000	1,195,000	1,195,000	1,449,800
TOTAL EXPENDITURE	\$3,758,654	\$4,326,437	\$4,312,069	\$6,159,830	\$4,896,030
REV. OVER (UNDER) EXP.	\$465,884	-\$362,339	\$125,151	-\$1,599,265	-\$176,197
ENDING FUND BALANCE	\$1,982,471	\$1,221,379	\$2,107,622	\$508,357	\$332,160

WATER FUND (Fund 20)

WATER UTILITY FUND - REVENUE	2021	2022	2022	2023	2024
	ACTUAL	ADOPTED	ESTIMATE	PROPOSED	PROJECTED
JANUARY 1 FUND CASH BALANCE	\$609,549	\$530,453	\$598,563	\$566,933	\$455,603
Sales Tax	\$6,261	\$6,300	\$6,300	\$6,300	\$6,500
New Service	13,375	10,000	13,500	14,000	14,000
ReConnect Fees	3,920	12,720	12,720	12,720	13,100
Tap Fees	110,000	18,000	110,000	100,000	100,000
Sales - In City	725,225	765,000	725,000	765,000	765,000
Sales - Out	72,222	97,000	72,300	75,000	75,000
Penalty Charges - Late Fees	13,046	10,000	10,000	10,000	10,000
Reimbursements	2,807	0	0	0	0
Misc. Revenue	391	500	500	500	500
Scrap Metal Sales	1,243	0	0	0	0
REVENUE TOTAL	\$948,490	\$919,520	\$950,320	\$983,520	\$984,100
EXPENDITURE					
WATER UTILITY FUND - EXPENDITURE	2021	2022	2022	2023	2024
	ACTUAL	ADOPTED	ESTIMATE	PROPOSED	PROJECTED
Personal Services	352,111	497,500	393,800	495,800	517,750
Contractuals	175,932	185,800	192,450	204,100	209,100
Commodities	88,285	65,380	88,200	87,650	87,650
Capital Outlay	-	-	-	-	-
Non-Operating Expenses	(666)	6,500	7,500	7,300	7,800
Transfers To Other Funds	260,000	350,000	300,000	300,000	300,000
Debt Service	83,815	-	-	-	-
EXPENDITURE TOTAL	\$959,476	\$1,105,180	\$981,950	\$1,094,850	\$1,122,300
TOTAL REVENUE OVER (UNDER) EXPENDITURE	-\$10,986	-\$185,660	-\$31,630	-\$111,330	-\$138,200
DECEMBER 31 FUND CASH BALANCE	\$598,563	\$344,793	\$566,933	\$455,603	\$317,403

SEWER FUND (Fund 30)

SEWER UTILITY FUND - REVENUE	2021 ACTUAL	2022 ADOPTED	2022 ESTIMATE	2023 PROPOSED	2024 PROJECTED
JANUARY 1 FUND CASH BALANCE	\$1,538,069	\$1,409,179	\$1,814,517	\$1,634,227	\$1,302,547
Tap Fees	107,500	25,000	110,000	100,000	100,000
Sales - In City	1,481,097	1,180,000	1,550,000	1,239,000	1,300,950
Debt Service Fee	0	340,000	0	357,000	374,850
Subtotal Sewer Sales	\$1,481,097	\$1,520,000	\$1,550,000	\$1,596,000	\$1,675,800
Penalty Charges - Late Fees	23,456	16,000	24,000	25,000	25,000
Refunds	0	0	0	0	0
Resale of Equipment	0	500	0	500	500
Scrap Metal Sales	0	0	0	0	0
REVENUE TOTAL	\$1,612,053	\$1,561,500	\$1,684,000	\$1,721,500	\$1,801,300
EXPENDITURE					
SEWER UTILITY FUND - EXPENDITURE	2021 ACTUAL	2022 ADOPTED	2022 ESTIMATE	2023 PROPOSED	2024 PROJECTED
Personal Services	481,931	619,400	565,460	684,700	727,300
Contractuals	272,761	278,150	284,400	316,050	324,150
Commodities	60,371	137,330	99,230	136,530	146,050
Capital Outlay	-	-	-	-	-
Non-Operating Expenses	(9,458)	200	200	900	200
Transfers To Other Funds	280,000	890,000	915,000	915,000	915,000
Debt Service	250,000	-	-	-	-
EXPENDITURE TOTAL	\$1,335,605	\$1,925,080	\$1,864,290	\$2,053,180	\$2,112,700
TOTAL REVENUE OVER (UNDER) EXPENDITURE	\$276,448	-\$363,580	-\$180,290	-\$331,680	-\$311,400
DECEMBER 31 FUND CASH BALANCE	\$1,814,517	\$1,045,599	\$1,634,227	\$1,302,547	\$991,147

STREET FUND (Fund 40)

STREET FUND - REVENUE	2021 ACTUAL	2022 ADOPTED	2022 ESTIMATE	2023 PROPOSED	2024 PROJECTED
JANUARY 1 FUND CASH BALANCE	\$1,060,871	\$925,754	\$965,599	\$821,709	\$562,059
Special City - County Gas Tax - State of KS	\$141,551	\$123,330	\$123,330	\$133,340	\$135,000
Special City - County Gas Tax - Sedgwick County	61,518	53,580	53,580	57,810	60,000
Refunds	1,355	0	1,000	0	0
Scrap Metal Sales	0	0	0	0	0
Transfers from General Fund - Sed. Co. Sales Tax	492,000	495,000	495,000	495,000	500,000
REVENUE TOTAL	\$696,424	\$671,910	\$672,910	\$686,150	\$695,000
EXPENDITURE					
STREET FUND - EXPENDITURE	2021 ACTUAL	2022 ADOPTED	2022 ESTIMATE	2023 PROPOSED	2024 PROJECTED
Personal Services	\$354,624	\$475,400	\$366,900	\$465,700	\$508,700
Contractuals	111,742	143,700	127,200	148,900	145,700
Commodities	56,161	72,400	68,800	77,200	77,300
Capital Outlay	18,532	204,000	203,900	204,000	204,000
Non-Operating Expenses	638	0	0	0	0
Transfers To Other Funds	250,000	50,000	50,000	50,000	50,000
EXPENDITURE TOTAL	\$791,696	\$945,500	\$816,800	\$945,800	\$985,700
TOTAL REVENUE OVER (UNDER) EXPENDITURE	-\$95,272	-\$273,590	-\$143,890	-\$259,650	-\$290,700
DECEMBER 31 FUND CASH BALANCE	\$965,599	\$652,164	\$821,709	\$562,059	\$271,359

DEBT SERVICE (Fund 70)

	2021	2022	2022	2023	2024
DEBT SERVICE - REVENUE	ACTUAL	ADOPTED	ESTIMATE	PROPOSED	PROJECTED
JANUARY 1 FUND CASH BALANCE	\$2,170,978	\$1,937,210	\$1,872,548	\$8,960,123	\$7,541
Ad Valorem Tax	45,412	51,160	52,000	57,967	50,800
Motor Vehicle Tax	6,042	5,506	5,500	6,203	5,500
RV Tax	89	81	80	92	80
16/20 M Trucks Tax	22	26	20	30	30
Delinquent Tax	562	-	600	-	-
Commercial Vehicle Tax	549	551	550	570	700
Special Taxes	430,277	334,000	334,000	332,700	190,900
Watercraft	29	37	30	40	50
Refunds	201,526	-	-	-	-
G.O. Bond Proceeds	49,867	6,000,000	7,610,000	6,006,116	1,200,000
Temp Note Proceeds	183,652	-	-	-	-
Transfer from Water Utility Fund	200,000	250,000	250,000	250,000	250,000
Transfer from Sewer Utility Fund	-	340,000	340,000	340,000	340,000
REVENUE TOTAL	\$1,118,026	\$6,981,361	\$8,592,780	\$6,993,718	\$2,038,060
DEBT SERVICE - EXPENDITURE	2021	2022	2022	2023	2024
	ACTUAL	ADOPTED	ESTIMATE	PROPOSED	PROJECTED
PRINCIPAL	875,000	780,000	780,000	8,560,000	905,000
INTEREST	460,780	523,700	725,205	710,700	680,800
SERVICE & ISSUANCE FEES	80,677	-	-	-	-
MISCELLANEOUS EXPENSE	-	-	-	-	-
CASH BASIS RESERVE	-	7,614,400	-	6,675,600	-
EXPENDITURE TOTAL	1,416,457	8,918,100	1,505,205	15,946,300	1,585,800
TOTAL REVENUE OVER (UNDER) EXPENDITURE	-\$298,432	-\$1,936,739	\$7,087,575	-\$8,952,582	\$452,260
DECEMBER 31 FUND CASH BALANCE	\$1,872,548	\$471	\$8,960,123	\$7,541	\$459,801

LIBRARY (Fund 50)

LIBRARY - REVENUE	2021 ACTUAL	2022 ADOPTED	2022 ESTIMATE	2023 PROPOSED	2024 PROJECTED
JANUARY 1 FUND CASH BALANCE	\$3,071	\$4,061	\$5,227	\$5,133	\$1,756
Ad Valorem Tax	138,968	153,506	153,506	173,866	150,000
Motor Vehicle Tax	18,301	16,850	17,000	18,613	16,500
RV Tax	269	248	250	276	200
16/20 M Trucks Tax	66	79	80	89	40
Delinquent Tax	1,702	-	1,700	-	-
Commercial Vehicle Tax	1,662	1,686	1,700	1,709	1,600
Watercraft	88	113	100	121	100
Prior Year Fund Balance		-	699	1,756	-
REVENUE TOTAL	\$161,056	\$172,482	\$175,035	\$196,430	\$168,440

LIBRARY - EXPENDITURE	2021 ACTUAL	2022 ADOPTED	2022 ESTIMATE	2023 PROPOSED	2024 PROJECTED
Prior Year Fund Balance		9,328	-	1,756	-
Payment to Library Board	158,900	165,801	175,129	198,051	168,440
EXPENDITURE TOTAL	158,900	175,129	175,129	199,807	168,440
TOTAL REVENUE OVER (UNDER) EXPENDITURE	\$2,156	-\$2,647	-\$94	-\$3,377	\$0
DECEMBER 31 FUND CASH BALANCE	\$5,227	\$1,414	\$5,133	\$1,756	\$1,756

Financial: This action will establish the property tax mill levy used to fund City operations in 2023. It establishes budget authority (sets expenditure limits) on budgeted funds in the operating year.

Legal Considerations:

- It is the City Administrator’s responsibility to present and annual budget that not only meets the needs of the City but also complies with state laws governing municipal budgeting.
- State law requires that a resolution be adopted if the proposed budget will exceed the Revenue Neutral Rate.
- State law requires that a separate Revenue Neutral Rate Public Hearing be conducted prior to adoption of the resolution and before the traditional budget public hearing.

Recommendations/Actions: It is recommended the City Council:

1. Open the Revenue Neutral Rate public hearing to receive public comment.
2. Close the Revenue Neutral Rate public hearing after receiving public comment.
3. Adopt the Resolution to exceed the Revenue Neutral Rate. (voice)
4. Open the 2023 Proposed Budget Public Hearing to receive public comment.
5. Close the Public Hearing after receiving public comment.
6. Adopt the 2023 Operating Budget (voice).

Attachments:

2023-2024 State Budget Forms

CERTIFICATE

To the Clerk of Sedgwick County, State of Kansas

We, the undersigned, officers of

City of Goddard

- 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:			Page No.		
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Statement of Lease-Purchases			5		
Computation to Determine State Library Grant			6		
Fund					
<u>K.S.A.</u>					
General	12-101a	7	6,159,830	1,581,710	
Debt Service	10-113	8	15,946,300	57,967	
Library	12-1220	8	199,807	173,866	
Special Highway		9	945,800		
Water Utility		9	1,094,850		
Wastewater Utility		10	2,053,180		
Special Parks & Recreation		10	125,000		
Tourism Promotion		11	25,000		
CID - Tanganyika		11	160,000		
Non-Budgeted Funds-A		12			
Totals			xxxxxx	26,709,767	1,813,543
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 29.334

Assisted by: _____

Address: _____

Email: _____

Attest: _____ 2022

County Clerk

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	1,495,466	181,334	2,685	862	16,647	1,177
Debt Service	51,160	6,203	92	30	570	40
Library	153,506	18,613	276	89	1,709	121
TOTAL	1,700,132	206,150	3,053	981	18,926	1,338

County Treas Motor Vehicle Estimate	<u>206,150</u>					
County Treas Recreational Vehicle Estimate		<u>3,053</u>				
County Treas 16/20M Vehicle Estimate			<u>981</u>			
County Treas Commercial Vehicle Tax Estimate				<u>18,926</u>		
County Treas Watercraft Tax Estimate					<u>1,338</u>	

Motor Vehicle Factor	<u>0.12126</u>					
Recreational Vehicle Factor		<u>0.00180</u>				
16/20M Vehicle Factor			<u>0.00058</u>			
Commercial Vehicle Factor				<u>0.01113</u>		
Watercraft Factor					<u>0.00079</u>	

City of Goddard

2023

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 Highway/Street	492,000	495,000	495,000	KSA 12-1,119
General Fund	Equipment Reserve	50,000	50,000	50,000	KSA 12-1,117
General Fund	Capital Improvement	600,000	600,000	600,000	KSA 12-1,118
General Fund	Special Parks & Rec	50,000	50,000	50,000	KSA 14-2004
Water Utility	Bond & Interest	200,000	250,000	250,000	KSA 12-825d
Water Utility	Equipment Reserve	20,000	25,000	25,000	KSA 12-1,117
Water Utility	Water Reserve Fund	40,000	25,000	25,000	KSA 12-825d
Wastewater Utility	Bond & Interest	0	340,000	340,000	KSA 12-825d
Wastewater Utility	Equipment Reserve	50,000	75,000	75,000	KSA 12-1,117
Wastewater Utility	Sewer Replacement Res.	180,000	200,000	200,000	KSA 12-631o
Wastewater Utility	Capital Improvement	50,000	300,000	300,000	KSA 12-1,118
Special Highway/Street	Equipment Reserve	50,000	50,000	50,000	KSA 12-1, 117
Special Highway/Street	Capital Improvement	200,000	0	0	KSA 12-1,118
	Totals	1,982,000	2,460,000	2,460,000	
	Adjustments*				
	Adjusted Totals	1,982,000	2,460,000	2,460,000	

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

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:											
Series 2013	2/15/2013	10/1/2028	2.60	1,358,000	715,000	4/1 & 10/1	10/1	18,500	95,000	16,458	95,000
Series 2014	3/1/2014	10/1/2034	3.67	1,055,000	795,000	4/1 & 10/1	10/1	28,375	45,000	27,250	50,000
Refunding Series 2016	10/6/2016	10/1/2024	2.00	1,605,000	565,000	4/1 & 10/1	10/1	11,300	245,000	6,400	160,000
Series 2017	6/21/2017	10/1/2037	3.22	815,000	705,000	4/1 & 10/1	10/1	21,998	30,000	20,873	35,000
Series 2020-1	1/29/2020	1/1/2042	2.00	3,485,000	3,485,000	1/1 & 7/1	1/1	82,638	0	77,238	135,000
Series 2020-2	6/30/2020	10/1/2042	2.22	820,000	820,000	4/1 & 10/1	10/1	19,210	0	17,010	25,000
Series 2020-3	9/30/2020	10/1/2041	1.92	685,000	685,000	4/1 & 10/1	10/1	13,105	25,000	12,480	25,000
Refunding Series 2021-1	4/21/2021	10/1/2034	3.44	5,440,000	5,160,000	4/1 & 10/1	10/1	94,175	340,000	174,750	350,000
Renewal Temp Note 2019-1	12/18/2019	10/1/2022	1.96	6,310,000	6,310,000	6/1 & 12/1	12/1	189,300	6,310,000	0	0
Temp Note Series 2020-1	5/7/2020	12/1/2022	1.30	1,300,000	1,300,000	6/1 & 12/1	12/1	16,900	1,300,000	0	0
Temp Note Series 2021-1	3/18/2021	4/1/2024	1.50	2,195,000	2,195,000	6/1 & 12/1	12/1	33,000	0	33,000	0
Temp Note Series 2021-2	6/1/2021	10/1/2024	2.00	735,000	735,000	6/1 & 12/1	12/1	15,000	0	15,000	0
Temp Note Series 2021-3	8/3/2021	10/1/2024	0.45	930,000	930,000	6/1 & 12/1	12/1	2,800	0	4,200	0
Total G.O. Bonds					24,400,000			546,301	8,390,000	404,659	875,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					24,400,000			546,301	8,390,000	404,659	875,000

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
Totals					0	0	0

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

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2023

Library found in: City of Goddard
Sedgwick County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2022</u>	Proposed Year <u>2023</u>
Ad Valorem Tax	\$153,506	\$173,866
Delinquent Tax	\$1,700	\$0
Motor Vehicle Tax	\$17,000	\$18,613
Recreational Vehicle Tax	\$250	\$276
16/20M Vehicle Tax	\$80	\$89
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$172,536	\$192,844
Difference in Total Taxes:	\$20,308	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$51,202,630	\$57,958,136
Did Assessed Valuation Decrease?	No	
Levy Rate	2.998	3.000
Difference in Levy Rate:	0.002	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Goddard

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	1,516,587	1,692,469	1,615,286
Receipts:			
Ad Valorem Tax	1,355,263	1,495,466	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	16,709		
Motor Vehicle Tax	180,486		181,334
Recreational Vehicle Tax	2,651		2,685
16/20M Vehicle Tax	651		862
Commercial Vehicle Tax	16,386		16,647
Watercraft Tax	870		1,177
Gross Earning (Intangible) Tax	0		0
LAVTR	0		0
City and County Revenue Sharing	0		0
Franchise Tax	356,897	360,000	360,000
Sales Tax - Sedgwick Co.	740,199	800,000	820,000
Alcohol Liquor Tax	3,028	2,700	2,700
Compensating Use Tax - Sedgwick Co.	130,195	150,000	160,000
Sales Tax - City of Goddard	644,708	700,000	705,000
Compensating Use Tax - City of Goddard	261,000	280,000	290,000
Sales Tax - CID (Refunded)	-320,240	0	0
Licenses & Permits	184,060	210,700	214,300
Use of Money / Property	13,324	13,000	14,000
Intergovernmental	114,147	0	0
Charges for Services	200,387	184,020	203,600
Contributions	27,742	32,500	0
Slaes of Property / Merchandise	6,073	6,500	6,500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,934,536	4,234,886	2,978,805
Resources Available:	5,451,123	5,927,355	4,594,091

City of Goddard

2023

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Government			
Personal Services	287,645	349,700	393,600
Contractuals	232,986	265,050	265,070
Commodities	43,043	36,650	37,850
Capital Outlay	0	0	0
Non-Operating Expense	110,702	158,209	4,250
Capital Outlay - Discretionary	0	0	1,571,200
Total	674,376	809,609	2,271,970
Public Safety			
Personal Services	1,074,592	1,266,500	1,634,300
Contractuals	150,522	157,200	167,900
Commodities	102,091	127,500	115,500
Capital Outlay	86,647	125,000	130,000
Non-Operating Expense	0	0	0
Total	1,413,852	1,676,200	2,047,700
Recreation & Culture			
Personal Services	40,186	44,100	56,100
Contractuals	129,571	153,450	155,150
Commodities	31,404	72,200	62,500
Capital Outlay			
Non-Operating Expense	41,396	42,600	43,600
Total	242,557	312,350	317,350
Community & Econ. Development			
Personal Services	81,242	102,500	114,100
Contractuals	124,483	140,510	143,710
Commodities	10,023	26,700	20,800
Capital Outlay	0	0	0
Non-Operating Expense	20,121	49,200	49,200
Total	235,869	318,910	327,810
Outgoing Transfers			
Special Highway Street Fund	492,000	495,000	495,000
Equipment Reserve Fund	50,000	50,000	50,000
Capital Improvement Fund	600,000	600,000	600,000
Special Parks & Recreation Fund	50,000	50,000	50,000
Total	1,192,000	1,195,000	1,195,000
Page Total	3,758,654	4,312,069	6,159,830

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

City of Goddard

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
Debt Service			
Unencumbered Cash Balance Jan 1	2,170,978	1,872,548	8,959,283
Receipts:			
Ad Valorem Tax	45,412	51,160	xxxxxxxxxxxxxxxx
Delinquent Tax	562	600	
Motor Vehicle Tax	6,042	5,500	6,203
Recreational Vehicle Tax	89	80	92
16/20M Vehicle Tax	22	20	30
Commercial Vehicle Tax	549	550	570
Watercraft Tax	29	30	40
Special Taxes	430,277	334,000	332,700
Refunds	201,526	0	0
G.O. Bond Proceeds	49,867	7,610,000	6,000,000
Temp Note Proceeds	183,652	0	0
Transfer From Water Utility Fund	200,000	250,000	250,000
Transfer From Sewer Utility Fund	0	340,000	340,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,118,027	8,591,940	6,929,635
Resources Available:	3,289,005	10,464,488	15,888,918
Expenditures:			
PRINCIPAL	875,000	780,000	8,560,000
INTEREST	460,780	725,205	710,700
SERVICE & ISSUANCE FEES	80,677	0	0
MISCELLANEOUS EXPENSE	0	0	0
Cash Basis Reserve (2023 column)			6,675,600
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,416,457	1,505,205	15,946,300
Unencumbered Cash Balance Dec 31	1,872,548	8,959,283	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	1,894,570	8,918,100	15,946,300
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			15,946,300
			Tax Required 57,382
Delinquent Comp Rate:		1.0%	585
Amount of 2022 Ad Valorem Tax			57,967

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Library			
Unencumbered Cash Balance Jan 1	3,071	5,227	5,133
Receipts:			
Ad Valorem Tax	138,968	153,506	xxxxxxxxxxxxxxxx
Delinquent Tax	1,702	1,700	0
Motor Vehicle Tax	18,301	17,000	18,613
Recreational Vehicle Tax	269	250	276
16/20M Vehicle Tax	66	80	89
Commercial Vehicle Tax	1,662	1,700	1,709
Watercraft Tax	88	100	121
Prior Year Fund Balance		699	1,756
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	161,056	175,035	22,564
Resources Available:	164,127	180,262	27,697
Expenditures:			
Prior Year Fund Balance	0	0	1,756
Payment to Library Board	158,900	175,129	198,051
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	158,900	175,129	199,807
Unencumbered Cash Balance Dec 31	5,227	5,133	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	158,900	175,129	199,807
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			199,807
			Tax Required 172,110
Delinquent Comp Rate:		1.0%	1,756
Amount of 2022 Ad Valorem Tax			173,866

CPA Summary

City of Goddard

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	1,060,871	965,599	821,709
Receipts:			
State of Kansas Gas Tax	141,551	123,330	133,340
County Transfers Gas	61,518	53,580	57,810
Refunds	1,355	1,000	
	0		
Transfers From General Fund	492,000	495,000	495,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	696,424	672,910	686,150
Resources Available:	1,757,295	1,638,509	1,507,859
Expenditures:			
Personal Services	354,624	366,900	465,700
Contractuals	111,742	127,200	148,900
Commodities	56,161	68,800	77,200
Capital Outlay	18,532	203,900	204,000
Non-Operating Expenses	638	0	0
Transfers To Other Funds	250,000	50,000	50,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	791,696	816,800	945,800
Unencumbered Cash Balance Dec 31	965,599	821,709	562,059
2021/2022/2023 Budget Authority Amount	941,400	945,500	945,800

Adopted Budget

Water Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	609,549	598,563	566,933
Receipts:			
Sales Tax	6,261	6,300	6,300
New Service	13,375	13,500	14,000
ReConnect Fees	3,920	12,720	12,720
Tap Fees	110,000	110,000	100,000
Sales - In City	725,225	725,000	765,000
Sales - Out	72,222	72,300	75,000
Penalty Charges - Late Fees	13,046	10,000	10,000
Reimbursements	2,807	0	0
Misc. Revenue	391	500	500
Scrap Metal Sales	1,243	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	948,490	950,320	983,520
Resources Available:	1,558,039	1,548,883	1,550,453
Expenditures:			
Personal Services	352,111	393,800	495,800
Contractuals	175,932	192,450	204,100
Commodities	88,285	88,200	87,650
Capital Outlay	0	0	0
Non-Operating Expenses	-666	7,500	7,300
Transfers To Other Funds	260,000	300,000	300,000
Debt Service	83,815		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	959,476	981,950	1,094,850
Unencumbered Cash Balance Dec 31	598,563	566,933	455,603
2021/2022/2023 Budget Authority Amount	1,051,930	1,105,180	1,094,850

CPA Summary

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City of Goddard

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Wastewater Utility	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	1,538,069	1,814,517	1,634,227
Receipts:			
Tap Fees	107,500	110,000	100,000
Sales - In City	1,481,097	1,550,000	1,239,000
Debt Service Fee	0	0	357,000
Penalty Charges - Late Fees	23,456	24,000	25,000
Resale of Equipment	0	0	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,612,053	1,684,000	1,721,500
Resources Available:	3,150,122	3,498,517	3,355,727
Expenditures:			
Personal Services	481,931	565,460	684,700
Contractuals	272,761	284,400	316,050
Commodities	60,371	99,230	136,530
Capital Outlay	0	0	0
Non-Operating Expenses	-9,458	200	900
Transfers To Other Funds	280,000	915,000	915,000
Debt Service	250,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,335,605	1,864,290	2,053,180
Unencumbered Cash Balance Dec 31	1,814,517	1,634,227	1,302,547
2021/2022/2023 Budget Authority Amount	1,813,880	1,925,080	2,053,180

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks & Recreation	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	246,292	259,563	184,563
Receipts:			
Transfers from General Fund	50,000	50,000	50,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	50,000	50,000	50,000
Resources Available:	296,292	309,563	234,563
Expenditures:			
Repair & Maintenance - Buildings	10,761	0	0
Capital Outlay - Park Upgrades	16,188	125,000	125,000
Other Professional Services	9,780	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	36,729	125,000	125,000
Unencumbered Cash Balance Dec 31	259,563	184,563	109,563
2021/2022/2023 Budget Authority Amount	100,000	125,000	125,000

CPA Summary

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City of Goddard

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Tourism Promotion	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	91,427	116,647	131,647
Receipts:			
Transient Guest Tax	25,221	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	25,221	15,000	15,000
Resources Available:	116,647	131,647	146,647
Expenditures:			
Marketing Expense	0	0	25,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	25,000
Unencumbered Cash Balance Dec 31	116,647	131,647	121,647
2021/2022/2023 Budget Authority Amount	25,000	25,000	25,000

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
CID - Tanganyika	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	0	123,013	1
Receipts:			
CID - Sales Tax	123,013	160,000	160,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	123,013	160,000	160,000
Resources Available:	123,013	283,013	160,001
Expenditures:			
Payment to Tanganyika	0	283,012	160,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	283,012	160,000
Unencumbered Cash Balance Dec 31	123,013	1	1
2021/2022/2023 Budget Authority Amount	0	320,000	160,000

CPA Summary

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

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve Fund		Water Reserve Fund		Sewer Replacement Reserve		Capital Improvement		STAR Bond Fund		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	541,288	Cash Balance Jan 1	293,279	Cash Balance Jan 1	194,715	Cash Balance Jan 1	1,846,092	Cash Balance Jan 1	2,205,391	5,080,766
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State Grants	2,000	Transfer from Water Utility F	40,000	Transfer from Sewer Utility Fund	180,000	Federal Grants	363,792	Interest Income	3,451	
Insurance Settlements	20,680					Temp Note Proceeds	570,835			
Refunds	0					Temp Note Proceeds	1,575,163			
Rebates	0					Reimbursements	311,667			
Private Grants	2,000					Temp Note Proceeds	1,553,547			
Sale of Equipment / Merchandise	0					Temp Note Proceeds	785,510			
Transfer from General Fund	50,000					Refunds	8,450			
Transfer from Sewer Utility Fund	50,000					Transfer from General Fund	600,000			
Transfer from Water Utility Fund	20,000					Transfer from Sewer Utility Fund	50,000			
Transfer From Special Highway / Stre	50,000					Transfer from Street Fund	200,000			
Total Receipts	194,680	Total Receipts	40,000	Total Receipts	180,000	Total Receipts	6,018,965.24	Total Receipts	3,451.17	6,437,097
Resources Available:	735,968	Resources Available:	333,279	Resources Available:	374,715	Resources Available:	7,865,057	Resources Available:	2,208,843	11,517,863
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Administration - Computer Equipemnt	7,973	Water Protection Fees	17,000	Sewer / Stormwater Improvement	13,500	City Hall	13,398	Administrative	1,283	
Police Administration	9,873	Water Meters	2,827	Utility Infrastructure	0	Street Improvements	13,447	Inspection - Water Distribution	8,037	
Parks & Recreation	2,471	Irrigation System & Wells	157,314	Collection & Transmission	37,799	Subdivisions	177,535	Inspection - Sewer / Stormwater	8,037	
Public Works - Street Equipment	73,843			treatment & Processing	31,387	Subdivisions - Water Distribution	386,104	G.O. Principal	1,501,250	
						Subdivisions - Sewer / Stormwater In	1,212,531	G.O. Interest	91,143	
						Parks & Trails - Cap Imp Projects	95,679	Issuance Fees	4,020	
						Subdivisions - Street Projects	732,457			
						Temp Note - Interest	7,323			
Total Expenditures	94,160	Total Expenditures	177,141	Total Expenditures	82,687	Total Expenditures	2,638,473	Total Expenditures	1,613,768	4,606,229
Cash Balance Dec 31	641,808	Cash Balance Dec 31	156,139	Cash Balance Dec 31	292,028	Cash Balance Dec 31	5,226,584	Cash Balance Dec 31	595,075	6,911,634
										6,911,634

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Goddard

will meet on August 22, 2022 at 7:00 PM at City Offices, 118. N. Main, Goddard, KS 67052 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 City Offices, 118. N. Main, Goddard, KS 67052 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	3,758,654	29.275	4,312,069	29.207	6,159,830	1,581,710	27.291	
Debt Service	1,416,457	0.980	1,505,205	0.999	15,946,300	57,967	1.000	
Library	158,900	2.968	175,129	2.998	199,807	173,866	3.000	
Special Highway	791,696		816,800		945,800			
Water Utility	959,476		981,950		1,094,850			
Wastewater Utility	1,335,605		1,864,290		2,053,180			
Special Parks & Recreation	36,729		125,000		125,000			
Tourism Promotion					25,000			
CID - Tanganyika			283,012		160,000			
Non-Budgeted Funds-A	4,606,229							
Totals	13,063,746	33.223	10,063,455	33.204	26,709,767	1,813,543	31.291	
<i>Revenue Neutral Rate**</i>								29.334
Less: Transfers	1,982,000		2,460,000		2,460,000			
Net Expenditure	11,081,746		7,603,455		24,249,767			
Total Tax Levied Assessed Valuation	1,558,382		1,700,132		xxxxxxxxxxxxxxxxxxxx			
Outstanding Indebtedness, January 1,	46,902,059		51,202,630		57,958,136			
	<u>2020</u>		<u>2021</u>		<u>2022</u>			
G.O. Bonds	16,497,000		15,975,000		24,400,000			
Revenue Bonds	0		0		0			
Other	6,699,020		6,162,707		0			
Lease Purchase Principal	0		0		0			
Total	23,196,020		22,137,707		24,400,000			

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

Teri Laymon
Official Title: City Clerk