

A Motion to Adopt Resolution 24-01, GAAP Waiver

Moved: The Governing Body of the City of Benton adopt Resolution 24-01, Generally Accepted Accounting Principles (GAAP) Waiver. (Attached)

RESOLUTION NO. 24-01

A RESOLUTION AUTHORIZING A REQUEST THAT THE DIRECTOR OF ACCOUNTS AND REPORTS WAIVE THE REQUIREMENTS OF K.S.A. 75-1120a(a)

WHEREAS the City of Benton, Kansas, has determined that the financial statement and financial reports for the year ended 2023 to be prepared in conformity with the requirements of K.S.A. 75-1120a(a) are not relevant to the requirements of the cash basis and budget laws of this state and are of no significant value to the Benton City Council or the members of the general public of the City of Benton and

WHEREAS there are no revenue bond ordinances or other ordinances or resolutions of the municipality which require financial statements and financial reports to be prepared in conformity with K.S.A. 75-1120a(a) for the year ended 2023.

NOW, THEREFORE BE IT RESOLVED, by the Benton City Council of Benton, Kansas, in regular meeting duly assembled this 16th Day of January 2024, that the City Council requests the Director of Accounts and Reports to waive the requirements of K.S.A. 1120a(a) as they apply to the City of Benton, Kansas for the year ended 2023.

BE IT FURTHER RESOLVED that the City Council shall cause financial statements and financial reports of the City of Benton, Kansas to be prepared on the basis of cash receipts and disbursements as adjusted to show compliance with the cash basis and budget laws of this State.

THIS RESOLUTION adopted this 16th Day of January 2024.

Tyler Gottschalk, Mayor

ATTEST:

Joyce Casady, City Clerk

A Motion to Adopt Resolution 24-02 City Charitable Giving

Moved: The Governing Body of the City of Benton adopt Resolution 24-02, City Charitable Giving (attached).

Resolution 24-02

A RESOLUTION OF THE CITY OF BENTON FORMALLY ESTABLISHING REQUIREMENTS FOR CITY CHARITABLE GIVING.

WHEREAS:

- The City of Benton Kansas desires to continue making appropriate charitable donations and;
- The City of Benton Kansas transparency efforts are a high priority and;
- The Governing Body of the City is directly responsible for oversight and approval of expenses and;
- A policy to request public funds is appropriate and desirable and;
- This resolution will aid the city in adherence to the "Public Purpose Doctrine".

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF BENTON:

SECTION 1. Requests for charitable donations from the city, in either cash or in-kind services and/or items, must be made in person during regularly scheduled city council meetings.

SECTION 2. Approval of all charitable donations requires a majority vote of the quorum present.

SECTION 3. Within 90 days following the use of the donated funds a full accounting shall be presented to the governing body for review. This accounting requires appropriate documentation.

ADOPTED AND PASSED by the governing body of the City of Benton, Kansas on January 16, 2024 and;

APPROVED AND SIGNED by the Mayor.

TYLER GOTTSCHALK, Mayor

ATTEST:

JOYCE CASADY, City Clerk



PROJECT SUMMARY

REPORT DATE	MEETING DATE	PREPARED BY
1/10/2023	1/16/2023	M. Engels

STATUS SUMMARY

CONCENTRATED PROJECT UPDATE

TASK	% DONE	DUE DATE	NOTES
Annexation	Ongoing	Ongoing	Delivered 2023 annexations to County
			Must report 2023 annexations to Ks Dept of Rev.
Budget	0		New budget season -
			Request workshop for CIP/2025 ideas January – review 2023 and predict for 2025

TASK	% DONE	DUE DATE	NOTES
Dog Park/Bike Track	75		Trees trimmed, donated materials are in place
Drainage channel on 20th	0		Remove silted area – winter 2024
Ditch work	5		Continuous – began work on W. Durley
Crosswalk			Signs in – painted when weather allows
Trees	Continuous		All the trimming that we want for awhile

NOTES:

Admin:

I've included the budget deadline calendar for next year. As we continue to process 2023, we'll create a more personalized budget calendar with some public sessions and workshops.

Notes for budget execution: General fund at 81.47% with full transfers made (\$115K)
Property tax collected at 98.93% of budgeted
ARPA funding line will be removed in 2025 – has been expended (sewer)

Sent a batch of blight letters out. These are tough cases, so they may take some time to work through.

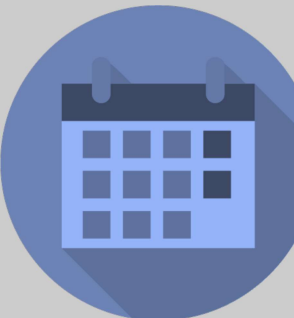
Maintenance:

We've re-instituted the safety program with instruction from Kansas Municipal Insurance Trust. We are shooting for the second Tuesday morning of each month for 30 min to an hour depending on the subject.

We'll be working separate shifts to attempt to stay in front of weather this week.

Continue to monitor manpower need vs. budget going into 2024. We are currently at 2.5 fte and may be looking toward 3.5 fte.

BUDGET CALENDAR IF THE TAXING ENTITY PLANS TO EXCEED THE REVENUE NEUTRAL RATE

	June 1	Kansas Department of Revenue, Division of Property Valuation, and County Appraisers are required to provide certified assessed valuation figures to the county clerk. K.S.A. 79-5a27
	June 15	By this date, county clerks must provide the estimated assessed valuations and revenue neutral rate to taxing districts. K.S.A. 79-5a27 and K.S.A. 79-2988(a).
	July 20	This is the last Day to notify the county clerk of intent to exceed the revenue neutral rate. K.S.A. 79-2988(b)(2)
	August 20	This is the earliest day that a revenue neutral rate hearing can be held. K.S.A. 79-2988(b)(3). (REMEMBER: Notice of the hearing must be published at least 10 days prior to the hearing)
	September 10	This is the last day to publish notice of the revenue neutral rate hearing AND the budget hearing. K.S.A. 79-2988(b)(3).
	September 20	This is the last day to hold revenue neutral rate hearing AND budget hearing. K.S.A. 79-2988(b)(3)
	October 1	This is the last day to certify to the county clerk the amount of ad valorem tax to be levied and the last day to certify the budget. K.S.A. 79-2988(e)(1).

- **Revenue Neutral Rate Penalty Clause:** If the governing body fails to adhere to the requirements of K.S.A. 79-2988, the taxing entity will be required to refund any tax levied in excess of the revenue neutral rate. (K.S.A. 79-2988(c)(1)).

 - If the city decides not to exceed the revenue neutral rate, the city will want to be in contact with your county clerk to ensure that when final assessed values are calculated (On October 1), that the city’s mill levy does not exceed the revenue neutral rate. If it does, and the city did not have the hearing, the city will need to adjust the budget to a dollar amount equal to the amount raised using the revenue neutral rate to avoid having to refund any amount raised in excess of the revenue neutral rate.
 - If a governing body does not comply with the revenue neutral rate requirements and certifies to the county clerk an amount of ad valorem tax that would result in a tax rate that exceeds the revenue neutral rate, the county clerk shall reduce the tax levy to the subdivision’s revenue neutral rate. (K.S.A. 79-2988(e)(2))
- **Taxpayer Challenges:** Any taxpayer (or their duly authorized representative) may now file a written complaint with the state board of tax appeals if they believe that that the taxing subdivision did not comply with the provisions of the revenue neutral rate act and that a reduction or refund of taxes is appropriate. The complaint must be on a form prescribed by the board of tax appeals and contain facts that support their claim. The complainant is required to provide a copy of their complaint to the governing body of the taxing subdivision. Notice of any proceeding or hearing will be served upon the governing body as well. At the hearing, it will be the duty of the governing body to initiate the production of evidence to demonstrate, by a preponderance of the

OPEN DISCUSSION - Ross

2024 Budgeting Calander – Council Packet

GOVERNING BODY LEAD POINTS OF CONTACT

- Bonds – **Councilman Schoneboom**
- Government grant programs - **Councilman Schoneboom**
- Development – **Councilman Schoneboom**
- City Growth – **Councilman Ghormley**
- Budgeting/Finance – **Councilman Claycamp**
- Streets – **Councilman Smith**
- Storm water – **Councilman Swift**
- Sanitary sewer – **Councilman Smith**
- Codes and Regs – **Councilman Schoneboom**
- Policing – **Councilman Swift**
- Infrastructure upgrade – **Mayor Gottschalk**
- Equipment – **Mayor Gottschalk**
- Fresh Water – **Councilman Smith**

Executive Session motion

Moved:

That the governing body recess into executive session IAW K.S.A. 75-4319(b) to discuss non-elected personnel matters/attorney client privilege. Further, required to attend this session is the Mayor, City Attorney, City Administrator and the City Council. Further, that the governing body return to open session at _____PM