CERTIFICATE - City of Everest, Kansas 2022 Budget

To the Clerk of Brown County, State of Kansas
We, the undersigned officers of
City of Everest
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 2022; and 3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

| Table of Contents: | K.S.A. | Page No. | 2022 Adopted Budget Expenditures | Amount of 2021 Ad Valorem Tax | County Clerk's Use Only |
|---|---|---|---|---|---|
| Computation to Det. Limit for 2022 | | 2 | 0 | 0 | |
| MVT, RVT, 16/20M Tax Allocation | | 3 | 0 | 0 | |
| Schedule of Transfers | | 4 | 0 | 0 | |
| Statement of Indebtedness | | 5 | 0 | 0 | |
| Statement of Lease Purchases - NONE | | | 0 | 0 | |
| General | 12-101a | 6 | 208,251 | 58,594 | |
| Spec. Fire & Police | 12-11a03 | 7 | 6,550 | 5,390 | |
| Library | 12-1220 | 8 | 8,000 | 6,543 | |
| City Hall | 12-101a | 9 | 1,000 | 0 | |
| Special Highway | 12-101a | 10 | 25,000 | 0 | |
| Trash Collection | 12-2104 | 11 | 15,000 | 0 | |
| Water and Sewer | 12-630a | 12 | 79,446 | 0 | |
| Bond and Interest | 10-113 | 13 | 26,946 | 0 | |
| Total | | | 370,193 | 70,527 | |
| Hearing Notice/Budget Summary | | 14 | | | |
| Publication | | | | | |
| Charters/Election Questions | | | | | |
| Final Assessed Valuation | | | | | |

State Use Only:
Received _____
Reviewed by _____
Follow-up: Yes___ No___

Assisted by:

James T Scherer, CPA
109 S 6th
Hiawatha, KS 66434

Attest: Sept. 25, 2021 (If not assisted so state)

Dawn M. Boyles
County Clerk

Governing Body

List any resolution setting a fund levy limit:

## Computation to Determine Limit for 2022 Budget

| | | | | Amount of Levy |
|---|---|---|---|---|
| 1. | Total tax levy amount in 2021 budget | | | 72,049 |
| 2. | Debt service levy in 2021 budget | | | 0 |
| 3. | Tax levy excluding debt service (1 - 2) | | | 72,049 |
| | 2021 Valuation Info. for Valuation Adjustments: | | | |
| 4. | New Improvements for 2021 | | 16,593 | |
| 5. | Increase in personal property for 2021 | | | |
| | 5a. Personal property 2021 | 16,456 | | |
| | 5b. Personal property 2020 | 18,264 | | |
| | 5c. Increase in personal property (5a - 5b) If 5c is negative, enter a zero | | 0 | |
| 6. | Valuation of annexed territory for 2021 | | | |
| | 6a. Real estate | 0 | | |
| | 6b. State assessed | 0 | | |
| | 6c. New improvements | 0 | | |
| | 6d. Total adjustment (6a + 6b - 6c) | | 0 | |
| 7. | Valuation of property changed in use during 2021 | | 170 | |
| 8. | Total valuation adjustment (4 + 5c + 6d + 7) | | 16,763 | |
| 9. | Total estimated valuation July 1, 2021 | 1,436,989 | | |
| 10. | Total valuation less valuation adjustment (9 - 8) | | 1,420,226 | |
| 11. | Factor for increase (8 divided by 10) | | .01180 | |
| 12. | Amount of increase (11 times 3) | | | 850 |
| 13. | Maximum tax levy, excluding debt service, prior to CPI adjustment (3 + 12) | | | 72,899 |
| 14. | Debt service levy in this 2022 budget | | | 0 |
| 15. | Tax levy, including debt service, prior to CPI adjustment (13 + 14) | | | 72,899 |
| 16. | Consumer Price Index for all urban consumers for calendar year 2020 | | | .0000 % |
| 17. | Consumer Price Index adjustment (3 times 16) | | | 0 |
| 18. | Maximum levy for budget year 2022, including debt service, not requiring 'notice of vote publication.' (15 + 17) | | | 72,899 |

If the 2022 adopted budget includes a total property tax levy exceeding the dollar amount on line 18, you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Allocation of Motor Vehicle Tax, Rec Vehicle Tax, 16/20M Vehicle Tax, Com Vehicle Tax and Watercraft Tax

| 2021 Budgeted Fund | Tax Levy Amount in 2021 Budget | Allocation for Year 2022 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh Tax | Commercial Veh Tax | Watercraft Veh Tax |
| General | 59,052 | 10,834 | 231 | 741 | 0 | 86 |
| Spec. Fire & Police | 5,762 | 1,057 | 23 | 72 | 0 | 8 |
| Library | 7,235 | 1,327 | 28 | 91 | 0 | 11 |
| | 72,049 | 13,218 | 282 | 904 | 0 | 105 |

Schedule of Transfers

| Year | Fund Transferred From: | Funds Transferred To: | Amount | Statutory Authority |
|---|---|---|---|---|
| 2020 | General | Special Highway | 20,000 | Streets |
| 2020 | Water and Sewer | Bond and Interest | 26,946 | Debt Service |
| | | | 46,946 | |
| 2021 | General | Special Highway | 20,000 | Streets |
| 2021 | Water and Sewer | Bond and Interest | 26,946 | Debt Service |
| | | | 46,946 | |
| 2022 | General | Special Highway | 10,000 | Streets |
| 2022 | Water and Sewer | Bond and Interest | 26,946 | Debt Service |
| | | | 36,946 | |

*Statement of Indebtedness*

| Issue Date | Retire Date | Interest Rate | Amount of Bonds Issued | Amount Outstanding 1-1-2021 | Due Date Interest/Principal | Amount Due 2021 Interest | Amount Due 2021 Principal | Amount Due 2022 Interest | Amount Due 2022 Principal |
|---|---|---|---|---|---|---|---|---|---|
| Gen Obl Bonds | | | | | | | | | |
| GO SER 2010-A | | | | | 10/21 | | | | |
| 10/10 | 10/50 | 2.25 | 545,000 | 450,368 | 10/21 | 10,138 | 10,669 | 9,908 | 10,899 |
| 2010 GO SER 2010-B | | | | | 10/21 | | | | |
| 10/10 | 10/50 | 2.25 | 160,800 | 132,877 | 10/21 | 2,990 | 3,149 | 2,921 | 3,218 |
| | | | | 583,245 | | 13,128 | 13,818 | 12,829 | 14,117 |

**City of Everest**
**General**

State of Kansas
2022 Budget Form

| | | Prior Year Actual 2020 | Current Year Estimate 2021 | **Proposed Budget 2022** |
|---|---|---|---|---|
| **Unencumbered Cash Balance, Jan. 1** | | 123,497 | 123,042 | 88,465 |
| **Cancelled Prior Year Encumbrances** | | 0 | | |
| **Receipts** | | | | |
| Ad Valorem Tax | | 55,532 | 53,000 | 0 |
| Commercial Vehicle Tax | | 226 | 279 | 0 |
| Motor Vehicle Tax | | 11,022 | 10,769 | 10,834 |
| Rec Vehicle Tax | | 273 | 246 | 231 |
| 16/20M Vehicle Tax | | 658 | 796 | 741 |
| Watercraft Tax | | 37 | 33 | 86 |
| Sales Tax | | 32,965 | 26,000 | 30,000 |
| Franchise Fees | | 18,578 | 19,000 | 19,000 |
| Interest Income | | 180 | 300 | 300 |
| Miscellaneous | | 5,708 | 0 | 0 |
| **Total Receipts** | | 125,179 | 110,423 | 61,192 |
| **Resources Available** | | 248,676 | 233,465 | 149,657 |
| **Expenditures** | | | | |
| General Government | | 116,223 | 125,000 | 150,000 |
| | Capital Outlay | 0 | 10,000 | 48,251 |
| | Transfer to Special Hwy. | 9,411 | 10,000 | 10,000 |
| | | 9,411 | 20,000 | 58,251 |
| **Total Expenditures** | | 125,634 | 145,000 | 208,251 |
| **Unencumbered Cash Balance, Dec. 31** | | 123,042 | 88,465 | xxxxxxxxxxx |
| Non-Appropriated Balance | | | | 0 |
| Total Expenditures and Non-Appropriated Balance | | | | 208,251 |
| Tax Required | | | | 58,594 |
| Delinquency Computation | | | | 0 |
| **Amount of 2021 Ad Valorem Tax** | | | | **58,594** |

**City of Everest**
**Spec. Fire & Police**

State of Kansas
2022 Budget Form

| | Prior Year Actual 2020 | Current Year Estimate 2021 | **Proposed Budget 2022** |
|---|---|---|---|
| **Unencumbered Cash Balance, Jan. 1** | 0 | 0 | 0 |
| **Cancelled Prior Year Encumbrances** | 0 | | |
| **Receipts** | | | |
| Ad Valorem Tax | 5,347 | 5,250 | 0 |
| Commercial Vehicle Tax | 22 | 27 | 0 |
| Motor Vehicle Tax | 1,070 | 1,055 | 1,057 |
| Rec Vehicle Tax | 27 | 24 | 23 |
| 16/20M Vehicle Tax | 64 | 78 | 72 |
| Watercraft Tax | 4 | 3 | 8 |
| **Total Receipts** | 6,534 | 6,437 | 1,160 |
| **Resources Available** | 6,534 | 6,437 | 1,160 |
| **Expenditures** | | | |
| Fire | 6,534 | 6,437 | 6,550 |
| **Total Expenditures** | 6,534 | 6,437 | 6,550 |
| **Unencumbered Cash Balance, Dec. 31** | 0 | 0 | xxxxxxxxxxx |
| Non-Appropriated Balance | | | 0 |
| Total Expenditures and Non-Appropriated Balance | | | 6,550 |
| Tax Required | | | 5,390 |
| Delinquency Computation | | | 0 |
| **Amount of 2021 Ad Valorem Tax** | | | **5,390** |

**City of Everest**
**Library**

State of Kansas
2022 Budget Form

| | Prior Year Actual 2020 | Current Year Estimate 2021 | **Proposed Budget 2022** |
|---|---|---|---|
| **Unencumbered Cash Balance, Jan. 1** | 0 | 0 | 0 |
| **Cancelled Prior Year Encumbrances** | 0 | | |
| **Receipts** | | | |
| Ad Valorem Tax | 6,720 | 6,500 | 0 |
| Commercial Vehicle Tax | 28 | 34 | 0 |
| Motor Vehicle Tax | 1,344 | 1,325 | 1,327 |
| Rec Vehicle Tax | 33 | 30 | 28 |
| 16/20M Vehicle Tax | 80 | 98 | 91 |
| Watercraft Tax | 4 | 4 | 11 |
| **Total Receipts** | 8,209 | 7,991 | 1,457 |
| **Resources Available** | 8,209 | 7,991 | 1,457 |
| **Expenditures** | | | |
| Library | 8,209 | 7,991 | 8,000 |
| **Total Expenditures** | 8,209 | 7,991 | 8,000 |
| **Unencumbered Cash Balance, Dec. 31** | 0 | 0 | xxxxxxxxxxx |
| Non-Appropriated Balance | | | 0 |
| Total Expenditures and Non-Appropriated Balance | | | 8,000 |
| Tax Required | | | 6,543 |
| Delinquency Computation | | | 0 |
| **Amount of 2021 Ad Valorem Tax** | | | **6,543** |

| | | Prior Year Actual 2020 | Current Year Estimate 2021 | Proposed Budget 2022 |
|---|---|---|---|---|
| **Unencumbered Cash Balance, Jan. 1** | | 100 | 74 | 74 |
| **Cancelled Prior Year Encumbrances** | | 0 | | |
| **Receipts** | | | | |
| Rents | | 200 | 1,000 | 1,000 |
| **Total Receipts** | | 200 | 1,000 | 1,000 |
| **Resources Available** | | 300 | 1,074 | 1,074 |
| **Expenditures** | | | | |
| General Government | Contractual Services | 226 | 1,000 | 1,000 |
| | | 226 | 1,000 | 1,000 |
| **Total Expenditures** | | 226 | 1,000 | 1,000 |
| **Unencumbered Cash Balance, Dec. 31** | | 74 | 74 | 74 |

**City of Everest**
**Special Highway**

State of Kansas
2022 Budget Form

| | Prior Year Actual 2020 | Current Year Estimate 2021 | **Proposed Budget 2022** |
|---|---|---|---|
| **Unencumbered Cash Balance, Jan. 1** | 0 | 0 | 7,500 |
| **Cancelled Prior Year Encumbrances** | 0 | | |
| **Receipts** | | | |
| State Motor Fuels Tax | 5,307 | 7,500 | 7,500 |
| Transfer from Gen Fund | 9,401 | 20,000 | 10,000 |
| **Total Receipts** | 14,708 | 27,500 | 17,500 |
| **Resources Available** | 14,708 | 27,500 | 25,000 |
| **Expenditures** | | | |
| Streets | 14,708 | 20,000 | 25,000 |
| **Total Expenditures** | 14,708 | 20,000 | 25,000 |
| **Unencumbered Cash Balance, Dec. 31** | 0 | 7,500 | 0 |

**City of Everest**
**Trash Collection**

State of Kansas
2022 Budget Form

| | | Prior Year Actual 2020 | Current Year Estimate 2021 | Proposed Budget 2022 |
|---|---|---|---|---|
| **Unencumbered Cash Balance, Jan. 1** | | 27,723 | 28,487 | 28,487 |
| **Cancelled Prior Year Encumbrances** | | 0 | | |
| **Receipts** | | | | |
| Charges for Services | | 14,121 | 15,000 | 15,000 |
| **Total Receipts** | | 14,121 | 15,000 | 15,000 |
| **Resources Available** | | 41,844 | 43,487 | 43,487 |
| **Expenditures** | | | | |
| Trash Utility | Contractual Services | 7,250 | 5,000 | 7,500 |
| | Materials and Supplies | 6,107 | 10,000 | 7,500 |
| | | 13,357 | 15,000 | 15,000 |
| **Total Expenditures** | | 13,357 | 15,000 | 15,000 |
| **Unencumbered Cash Balance, Dec. 31** | | 28,487 | 28,487 | 28,487 |

**City of Everest**
**Water and Sewer**

State of Kansas
2022 Budget Form

| | | Prior Year Actual 2020 | Current Year Estimate 2021 | **Proposed Budget 2022** |
|---|---|---|---|---|
| **Unencumbered Cash Balance, Jan. 1** | | 18,679 | 21,309 | 14,363 |
| **Cancelled Prior Year Encumbrances** | | 0 | | |
| **Receipts** | | | | |
| Charges for Services | | 79,142 | 80,000 | 80,000 |
| **Total Receipts** | | 79,142 | 80,000 | 80,000 |
| **Resources Available** | | 97,821 | 101,309 | 94,363 |
| **Expenditures** | | | | |
| Water Utility | | 42,953 | 45,000 | 45,000 |
| | Capital Outlay | 6,613 | 15,000 | 7,500 |
| | Transfer to Bond and Int | 26,946 | 26,946 | 26,946 |
| | | 33,559 | 41,946 | 34,446 |
| **Total Expenditures** | | 76,512 | 86,946 | 79,446 |
| **Unencumbered Cash Balance, Dec. 31** | | 21,309 | 14,363 | 14,917 |

| | Prior Year Actual 2020 | Current Year Estimate 2021 | **Proposed Budget 2022** |
|---|---|---|---|
| **Unencumbered Cash Balance, Jan. 1** | 0 | 0 | 0 |
| **Cancelled Prior Year Encumbrances** | 0 | | |
| **Receipts** | | | |
| Transfer from Water | 26,946 | 26,946 | 26,946 |
| **Total Receipts** | 26,946 | 26,946 | 26,946 |
| **Resources Available** | 26,946 | 26,946 | 26,946 |
| **Expenditures** | | | |
| Debt Service | 26,946 | 26,946 | 26,946 |
| **Total Expenditures** | 26,946 | 26,946 | 26,946 |
| **Unencumbered Cash Balance, Dec. 31** | 0 | 0 | 0 |

NOTICE OF HEARING 2022 Budget

The governing body of City of Everest will meet on the
3rd day of August, 2021 at 6:00 pm at
Northfield Village Meeting Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2021 ad valorem tax.
Detailed budget information is available at City Hall
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2022 Expenditures" and the "Amount of 2021 Ad Valorem Tax" establish the maximum limits of the 2022 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

| | 2020 | | 2021 | | Proposed Budget 2022 | | |
|---|---|---|---|---|---|---|---|
| Fund | Prior Year Actual Expenditures | Actual Tax Rate | Current Year Estimate of Expenditures | Actual Tax Rate | Expenditures | Amount of 2021 Ad Valorem Tax | Est Tax Rate |
| General | 125,634 | 43.264 | 145,000 | 41.981 | 208,251 | 58,594 | 40.776 |
| Spec. Fire & Police | 6,534 | 4.237 | 6,437 | 4.096 | 6,550 | 5,390 | 3.751 |
| Library | 8,209 | 5.323 | 7,991 | 5.144 | 8,000 | 6,543 | 4.553 |
| City Hall | 226 | | 1,000 | | 1,000 | 0 | .000 |
| Special Highway | 14,708 | | 20,000 | | 25,000 | 0 | .000 |
| Trash Collection | 13,357 | | 15,000 | | 15,000 | 0 | .000 |
| Water and Sewer | 76,512 | | 86,946 | | 79,446 | 0 | .000 |
| Bond and Interest | 26,946 | | 26,946 | | 26,946 | 0 | .000 |
| Totals | 272,126 | 52.824 | 309,320 | 51.221 | 370,193 | 70,527 | 49.080 |
| Less: Transfers | 46,946 | | 46,946 | | 36,946 | | |
| Net Expenditures | 225,180 | | 262,374 | | 333,247 | | |
| Total Tax Levied | 71,826 | | 72,049 | | | | |
| Assessed Valuation | 1,359,708 | | 1,406,628 | | 1,436,989 | | |

| | Outstanding Indebtedness, January 1, | | |
|---|---|---|---|
| | 2019 | 2020 | 2021 |
| General Obligation Bonds | 609,985 | 596,764 | 583,245 |
| Revenue Bonds | 0 | 0 | 0 |
| No-Fund Warrants | 0 | 0 | 0 |
| Temporary Notes | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Other Debt | 0 | 0 | 0 |
| Total | 609,985 | 596,764 | 583,245 |

Clerk

*Published in the Horton Headlight July 15, 2021*

**NOTICE OF BUDGET HEARING**

The governing body of
**City of Everest**
will meet on August 3, 2021 at 6:00 PM at 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 City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2020 | | Current Year Estimate for 2021 | | Proposed Budget for 2022 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Estimate Tax Rate* |
| General | 125,634 | 43.264 | 145,000 | 41.981 | 208,251 | 58,594 | 40.776 |
| Debt Service | 6,534 | 4.237 | 6,437 | 4.096 | 6,550 | 5,390 | 3.751 |
| Library | 8,209 | 5.323 | 7,991 | 5.144 | 8,000 | 6,543 | 4.553 |
| City Hall | 226 | | 1,000 | | 1,000 | | |
| Special Highway | 14,708 | | 20,000 | | 25,000 | | |
| Trash Collection | 13,357 | | 15,000 | | 15,000 | | |
| Water and Sewer | 76,512 | | 86,946 | | 79,446 | | |
| Bond and Interest | 26,946 | | 26,946 | | 26,946 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 272,126 | 52.824 | 309,320 | 51.221 | 370,193 | 70,527 | 49.080 |
| *Revenue Neutral Rate*** | | | | | | | 50.139 |
| Less: Transfers | 46,946 | | 46,946 | | 36,946 | | |
| Net Expenditure | 225,180 | | 262,374 | | 333,247 | | |
| Total Tax Levied | 71,826 | | 72,049 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,359,708 | | 1,406,628 | | 1,436,989 | | |

| Outstanding Indebtedness, January 1, | 2019 | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | 609,985 | 596,764 | 583,245 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 609,985 | 596,764 | 583,245 |

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

**Judy Palmateer**
City Official Title: City Clrek

# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Horton Headlight* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Horton Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for One consecutive weeks, the first publication thereof being made as aforesaid on the 15 day of July, 2021, with subsequent publications being made on the following dates:

_____, 20___

_____, 20___

_____, 20___

Dana Foley
Publisher

Subscribed and sworn to before me this 15 day of July, 2021

LORI VERTIN
NOTARY PUBLIC
STATE OF KANSAS

Lori Vertin
Notary Public

My commission expires 1-6-23

Printer's fee/ Affidavit fee $206.50