Nickerson City

State of Kansas
City

2022

yes
Reno

CERTIFICATE

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

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
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Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	988,589	251,354	60.158
Debt Service	10-113	8	195,415	47,706	11.417
Library	12-1220	8	43,435	20,727	4.960
Recreation	19-2801	9	6,934	5,157	1.234
		9			
Special Highway		10	39,752		
Diversion		10			
Sewer		11	203,798		
Solid Waste		11	80,868		
Eqiupment Reserve Fund		12	131,179		
Capital Improvement Fund		12	105,828		
Cemetery Endowment		13	7,940		
Sewer Replacement		13	13,815		
Water		14	280,257		
Capital Impr. 1% Sales Tax Fund		15	105,513		
Non-Budgeted Funds-A		16			
Totals		xxxxxxx	2,203,323	324,944	
					County Clerk's Use Only
Budget Summary		17			
Neighborhood Revitalization Rebate			4,178,230		Nov 1, 2021 Total Assessed Valuation

RNR 1.239
1.234

76.535
Rec - 1.234
77.769

RNR - 74.089
76.537
Rec RNR - 1.239
1.234

Assisted by:
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123 S. Main
McPherson, KS 67460
Email:
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Attest: 8-25, 2021
Donna Patton
County Clerk

Peggy L. Riebla
Governing Body

FILED
AUG 25 2021
Donna Patton
COUNTY CLERK

No assurance is provided.

City of Nickerson, Kansas

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	246,618	43,120	836	458	285	240
Debt Service	42,594	7,447	145	79	49	42
Library	20,336	3,556	69	38	24	20
Recreation	5,172	904	18	10	6	5
TOTAL	314,720	55,027	1,068	585	364	307

County Treas Motor Vehicle Estimate	55,027				
County Treas Recreational Vehicle Estimate		1,068			
County Treas 16/20M Vehicle Estimate			585		
County Treas Commercial Vehicle Tax Estimate				364	
County Treas Watercraft Tax Estimate					307

Motor Vehicle Factor	0.17484				
Recreational Vehicle Factor		0.00339			
16/20M Vehicle Factor			0.00186		
Commercial Vehicle Factor				0.00116	
Watercraft Factor					0.00098

No assurance is provided.

City of Nickerson, Kansas 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General Fund	Equipment Reserve Fund	15,000	20,000	20,000	KSA 12-1, 118
Capital Improvement 1%	General Fund	14,369	14,369	14,369	City Ordinance
Sewer Fund	Bond and Interest Fund	143,185	126,000	120,705	KSA 12-630
Water Fund	Bond and Interest Fund	5,400	5,400	5,400	KSA 12-630
Water Fund	Capital Improvement Fund	0	25,000	25,000	City Ordinance
Water Fund	Equipment Reserve Fund	25,000	25,000	25,000	City Ordinance
General Fund	Capital Improvement Fund	15,000	20,000	20,000	KSA 12-1, 118
	Totals	217,954	235,769	230,474	
	Adjustments*				
	Adjusted Totals	217,954	235,769	230,474	

No assurance is provided.

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Nickerson, Kansas 2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012, C	10/1/2012	10/1/2022	.9-2.80	416,000	85,000	4/1,10/1	10/1	2,340	40,000	1,260	45,000
2020 Bond	10/15/2020	2/1/2050	1.15-3.00	2,930,000	2,930,000	2/1, 8/1	2/1	53,267	75,000	65,165	70,000
Total G.O. Bonds					**3,015,000**			**55,607**	**115,000**	**66,425**	**115,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Loan	11/6/2008	8/1/2028	3.04	332,289	160,068	2/1, 8/1	2/1, 8/1	4,732	17,735	4,189	18,341
Total Other					**160,068**			**4,732**	**17,735**	**4,189**	**18,341**
Total Indebtedness					**3,175,068**			**60,339**	**132,735**	**70,614**	**133,341**

No assurance is provided.

City of Nickerson, Kansas 2022

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 2021	Payments Due 2021	Payments Due 2022
John Deere Tractor	1/23/2020	60	4.01	83,031	83,031	18,659	18,659
Totals					**83,031**	**18,659**	**18,659**

No assurance is provided.

***If you are merely 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: 2022

Library found in: City of Nickerson, Kansas
Reno County

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 2021	Proposed Year 2022
Ad Valorem Tax	$20,336	$20,727
Delinquent Tax	$592	$592
Motor Vehicle Tax	$3,153	$3,556
Recreational Vehicle Tax	$53	$69
16/20M Vehicle Tax	$65	$38
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$24,199	$24,982
Difference in Total Taxes:	$783	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$4,099,529	$4,178,230
Did Assessed Valuation Decrease?	No	
Levy Rate	4.961	4.961
Difference in Levy Rate:	0.000	
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 Nickerson, Kansas 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	531,597	574,556	423,254
Receipts:			
Ad Valorem Tax	206,915	246,618	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	13,667	4,373	4,373
Motor Vehicle Tax	43,146	38,478	43,120
Recreational Vehicle Tax	829	653	836
16/20M Vehicle Tax	398	791	458
Commercial Vehicle Tax	231	25	285
Watercraft Tax	0	194	240
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Sales Tax	141,246	172,300	172,300
Franchise Tax	61,301	71,000	71,000
Licenses and Permits	885	2,000	2,000
Dog License & Tags	178	1,000	1,000
Inspections	125	0	0
Building Permits	2,657	0	0
Fines and Forfeitures	0	1,000	1,000
Charges for Services	0	1,000	1,000
Cemetery Services	0	1,000	1,000
Court Fines	140	0	0
Copying Fees	35	0	0
Reimbursed Expenses	0	1,000	1,000
Community Center	1,812	0	0
Zoning Fees	0	0	0
Transfer from Capital Imp Fund 1%	14,369	14,369	14,369
Special Assessments	18,169	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,510		
Neighborhood Revitalization Rebate			0
Miscellaneous	529		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**508,142**	**555,801**	**313,981**
Resources Available:	**1,039,739**	**1,130,357**	**737,235**

City of Nickerson, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	1,039,739	1,130,357	737,235
Expenditures:			
General Administrative	234,080	289,171	289,171
Police	33	2,000	2,000
Maintenance	176,966	189,281	189,281
Court	199	4,990	4,990
EMT's	11,023	52,351	52,351
City Treasurer	2,958	3,360	3,360
Employee Benefits	0	96,850	96,850
Governing Body	3,055	5,200	5,200
Sub-Total detail page	428,314	643,203	643,203
Community Center	6,869	8,900	8,900
Planning Commision	0	15,000	15,000
Lease Purchase - Kyocera Printers	0	0	0
Transfer to Equipment Reserve	15,000	20,000	20,000
Transfer to Capital Improvements	15,000	20,000	20,000
Cash Forward (2022 column)			281,486
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**465,183**	**707,103**	**988,589**
Unencumbered Cash Balance Dec 31	574,556	423,254	xxxxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	846,684	950,114	988,589
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	988,589
		Tax Required	251,354
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	251,354

No assurance is provided.

City of Nickerson, Kansas 2022

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Administrative			
Personal Services	111,297	90,000	90,000
Contractual	90,929	99,790	99,790
Commodities	31,854	25,000	25,000
Capital Outlay	0	74,381	74,381
Miscellaneous	0	0	0
Total	**234,080**	**289,171**	**289,171**
Police			
Personal Services	0	0	0
Contractual	33	2,000	2,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**33**	**2,000**	**2,000**
Maintenance			
Personal Services	74,879	100,000	100,000
Contractual	7,094	10,000	10,000
Commodities	94,993	78,281	78,281
Capital Outlay	0	1,000	1,000
Total	**176,966**	**189,281**	**189,281**
Court			
Personal Services	0	0	0
Contractual	175	210	210
Commodities	24	4,780	4,780
Capital Outlay	0	0	0
Total	**199**	**4,990**	**4,990**
EMT's			
Personal Services	8,227	14,200	14,200
Contractual	0	12,231	12,231
Commodities	2,796	5,400	5,400
Capital Outlay	0	20,520	20,520
Total	**11,023**	**52,351**	**52,351**
City Treasurer			
Personal Services	2,958	3,280	3,280
Contractual	0	0	0
Commodities	0	80	80
Capital Outlay	0	0	0
Total	**2,958**	**3,360**	**3,360**
Employee Benefits			
Health Insurance	0	43,550	43,550
Unemployment	0	8,300	8,300
KPERS	0	22,500	22,500
FICA Match ER	0	22,500	22,500
Total	**0**	**96,850**	**96,850**
Governing Body			
Personal Services	3,055	4,990	4,990
Contractual	0	0	0
Commodities	0	210	210
Capital Outlay	0	0	0
Total	**3,055**	**5,200**	**5,200**
Page Total	**428,314**	**643,203**	**643,203**

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

City of Nickerson, Kansas 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,616	4,588	13,842
Receipts:			
Ad Valorem Tax	33,063	42,594	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,463	0	0
Motor Vehicle Tax	6,213	5,671	7,447
Recreational Vehicle Tax	119	96	145
16/20M Vehicle Tax	21	117	79
Commercial Vehicle Tax	34	4	49
Watercraft Tax	0	29	42
Transfer from Water	5,400	5,400	5,400
Transfer from Sewer	143,185	126,000	120,705
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**189,498**	**179,911**	**133,867**
Resources Available:	**191,114**	**184,499**	**147,709**
Expenditures:			
Principal	82,491	115,000	115,000
Interest	104,035	55,607	66,425
Commission	0	50	50
Cash Basis Reserve (2022 column)			13,940
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**186,526**	**170,657**	**195,415**
Unencumbered Cash Balance Dec 31	4,588	13,842	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	192,534	194,061	195,415
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	195,415
		Tax Required	47,706
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	47,706

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	18,353	22,297	18,409
Receipts:			
Ad Valorem Tax	18,429	20,336	xxxxxxxxxxxxxxxxxx
Delinquent Tax	908	592	592
Motor Vehicle Tax	3,454	3,153	3,556
Recreational Vehicle Tax	66	53	69
16/20M Vehicle Tax	11	65	38
Commercial Vehicle Tax	18	2	24
Watercraft Tax	0	16	20
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	258		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,144**	**24,217**	**4,299**
Resources Available:	**41,497**	**46,514**	**22,708**
Expenditures:			
Library Appropriations	19,200	28,105	43,435
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**19,200**	**28,105**	**43,435**
Unencumbered Cash Balance Dec 31	22,297	18,409	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	38,257	28,105	43,435
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	43,435
		Tax Required	20,727
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	20,727

No assurance is provided.

City of Nickerson, Kansas 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Recreation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,733	1,559	734
Receipts:			
Ad Valorem Tax	4,715	5,172	xxxxxxxxxxxxxxxxxx
Delinquent Tax	403	100	100
Motor Vehicle Tax	941	802	904
Recreational Vehicle Tax	18	14	18
16/20M Vehicle Tax	3	16	10
Commercial Vehicle Tax	5	1	6
Watercraft Tax	0	4	5
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,085**	**6,109**	**1,043**
Resources Available:	7,818	7,668	1,777
Expenditures:			
Recreation Commision Appropriation	6,000	6,000	6,000
Contracted Services	259	0	0
Commodities	0	934	934
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,259**	**6,934**	**6,934**
Unencumbered Cash Balance Dec 31	1,559	734	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	6,934	7,903	6,934
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,934
		Tax Required	5,157
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	5,157

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	0

No assurance is provided.

City of Nickerson, Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	22,909	26,285	10,492
Receipts:			
State of Kansas Gas Tax	26,087	25,800	25,660
County Transfers Gas	0	3,620	3,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,087**	**29,420**	**29,260**
Resources Available:	**48,996**	**55,705**	**39,752**
Expenditures:			
Contractual Services	7,711	37,913	8,000
Commodities	15,000	7,300	15,000
Cash Forward (2022 column)			16,752
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,711**	**45,213**	**39,752**
Unencumbered Cash Balance Dec 31	26,285	10,492	0
2020/2021/2022 Budget Authority Amount:	47,213	49,119	39,752

Adopted Budget

Diversion	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	0	0	0

No assurance is provided.

City of Nickerson, Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	107,535	77,463	18,798
Receipts:			
Sewer Service Fees	181,922	185,000	185,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**181,922**	**185,000**	**185,000**
Resources Available:	**289,457**	**262,463**	**203,798**
Expenditures:			
Personal Services	28,334	30,000	25,000
Contracted Services	4,806	12,665	5,000
Commodities	35,669	25,000	25,000
Capital Outlay	0	50,000	23,798
Transfer to Bond & Interest	143,185	126,000	120,705
Cash Forward (2022 column)			4,295
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**211,994**	**243,665**	**203,798**
Unencumbered Cash Balance Dec 31	77,463	18,798	0
2020/2021/2022 Budget Authority Amount:	297,045	264,665	203,798

Adopted Budget

Solid Waste	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	39,766	42,868	16,868
Receipts:			
Trash Service Fees	67,591	64,000	64,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**67,591**	**64,000**	**64,000**
Resources Available:	**107,357**	**106,868**	**80,868**
Expenditures:			
Contractual Services	64,489	90,000	69,000
Cash Forward (2022 column)			11,868
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**64,489**	**90,000**	**80,868**
Unencumbered Cash Balance Dec 31	42,868	16,868	0
2020/2021/2022 Budget Authority Amount:	101,540	101,540	80,868

No assurance is provided.

City of Nickerson, Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Eqiupment Reserve Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	158,132	168,690	86,179
Receipts:			
Transfer from Sewer Fund	0	0	0
Transfer from Water Fund	25,000	25,000	25,000
Transfer from General Fund	15,000	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**40,000**	**45,000**	**45,000**
Resources Available:	**198,132**	**213,690**	**131,179**
Expenditures:			
Capital Outlay	29,442	108,852	108,852
John Deere Tractor Lease	0	18,659	18,659
Cash Forward (2022 column)			3,668
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**29,442**	**127,511**	**131,179**
Unencumbered Cash Balance Dec 31	168,690	86,179	0
2020/2021/2022 Budget Authority Amount:	108,852	139,280	131,179

Adopted Budget

Capital Improvement Fund	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	130,772	138,846	60,828
Receipts:			
Transfer from Sewer Fund	0	0	0
Transfer from Water Fund	0	25,000	25,000
Transfer from General Fund	15,000	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,000**	**45,000**	**45,000**
Resources Available:	**145,772**	**183,846**	**105,828**
Expenditures:			
Capital Outlay	6,926	123,018	105,000
Cash Forward (2022 column)			828
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,926**	**123,018**	**105,828**
Unencumbered Cash Balance Dec 31	138,846	60,828	0
2020/2021/2022 Budget Authority Amount:	123,018	175,772	105,828

No assurance is provided.

City of Nickerson, Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Cemetery Endowment**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	9,017	12,977	7,540
Receipts:			
Sale of Lots	3,530	400	400
Monument fee	70	0	0
Services	1,960	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,560**	**400**	**400**
Resources Available:	**14,577**	**13,377**	**7,940**
Expenditures:			
Contractual Services	0	5,837	5,837
Commodities	1,600	0	0
Cash Forward (2022 column)			2,103
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,600**	**5,837**	**7,940**
Unencumbered Cash Balance Dec 31	12,977	7,540	0
2020/2021/2022 Budget Authority Amount:	5,837	9,817	7,940

Adopted Budget

Sewer Replacement	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	13,815	13,815	13,815
Receipts:			
Utility service fees	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**13,815**	**13,815**	**13,815**
Expenditures:			
Contracted Services	0	0	0
Cash Forward (2022 column)			13,815
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**13,815**
Unencumbered Cash Balance Dec 31	13,815	13,815	0
2020/2021/2022 Budget Authority Amount:	13,815	13,815	13,815

No assurance is provided.

City of Nickerson, Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	188,903	202,353	80,257
Receipts:			
Water Collections	199,231	200,000	200,000
Insurance Reimbursements	9,878	0	0
Sales Tax	1,528	0	0
Hookup fees	2,061	0	0
Interest on Idle Funds			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**212,698**	**200,000**	**200,000**
Resources Available:	**401,601**	**402,353**	**280,257**
Expenditures:			
Personal Services	71,084	75,000	75,000
Contracted Services	28,224	80,000	50,000
Commodities	46,528	39,000	39,000
Capital Outlay	0	50,229	25,000
KDHE Loan Payment	23,012	22,467	22,467
Transfer to B&I	5,400	5,400	5,400
Transfer to Equipment Fund	25,000	25,000	25,000
Transfer to Capital Improvement	0	25,000	25,000
Cash Forward (2022 column)			13,390
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**199,248**	**322,096**	**280,257**
Unencumbered Cash Balance Dec 31	202,353	80,257	0
2020/2021/2022 Budget Authority Amount:	367,674	322,096	280,257

No assurance is provided.

City of Nickerson, Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Impr. 1% Sales Tax Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	149,001	160,911	33,513
Receipts:			
Sales Tax	72,408	72,000	72,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**72,408**	**72,000**	**72,000**
Resources Available:	**221,409**	**232,911**	**105,513**
Expenditures:			
Capital Outlay	46,129	185,029	50,000
Transfer to General Fund	14,369	14,369	14,369
Cash Forward (2022 column)			41,144
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**60,498**	**199,398**	**105,513**
Unencumbered Cash Balance Dec 31	160,911	33,513	0
2020/2021/2022 Budget Authority Amount:	199,398	228,632	105,513

No assurance is provided.

0

NON-BUDGETED FUNDS (A)

2022

(Only the actual budget year for 2020 is to be shown)

)n-Budgeted Funds-A

) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
wer Lagoon		**Walking Trail Grant Fund**		**Sewer Bond**			**0**		**0**	
ncumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
ı Balance Jan 1	5,022	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		5,022
eipts:		Receipts:		Receipts:		Receipts:		Receipts:		
n proceeds	0	None	0	Loan Proceeds	131,004					
from Sewer Utility Fund	0									
ıl Receipts	0	Total Receipts	0	Total Receipts	131004	Total Receipts	0	Total Receipts	0	131,004
ources Available:	5,022	Resources Available:	0	Resources Available:	131,004	Resources Available:	0	Resources Available:	0	136,026
enditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
tractual services	0	None	0	Commodities	94,688					
ımodities	0									
ıl Expenditures	0	Total Expenditures	0	Total Expenditures	94,688	Total Expenditures	0	Total Expenditures	0	94,688
ı Balance Dec 31	5,022	Cash Balance Dec 31	0	Cash Balance Dec 31	36,316	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**41,338** **
										41,338 **

**Note: These two block figures should agree.

) assurance is provided.

NOTICE OF RATE AND BUDGET HEARING

The governing body of
City of Nickerson, Kansas
will meet on August 23, 2021 at 5:45 P.M. at City Offices 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 Offices and will be available at this hearing.

Revenue Neutral Rate Hearing will be held beginning at 5:30 PM immediately preceding the budget adoption hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 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	465,183	60.526	707,103	60.158	988,589	251,354	60.158
Debt Service	186,526	8.920	170,657	10.390	195,415	47,706	11.418
Library	19,200	4.960	28,105	4.961	43,435	20,727	4.961
Recreation	6,259	1.261	6,934	1.262	6,934	5,157	1.234
Special Highway	22,711		45,213		39,752		
Diversion							
Sewer	211,994		243,665		203,798		
Solid Waste	64,489		90,000		80,868		
Eqiupment Reserve Fund	29,442		127,511		131,179		
Capital Improvement Fund	6,926		123,018		105,828		
Cemetery Endowment	1,600		5,837		7,940		
Sewer Replacement					13,815		
Water	199,248		322,096		280,257		
Capital Impr. 1% Sales Tax Fu	60,498		199,398		105,513		
Non-Budgeted Funds-A	94,688						
Totals	1,368,764	75.667	2,069,537	76.771	2,203,323	324,944	77.771
*Revenue Neutral Rate***							*75.328*
Less: Transfers	217,954		235,769		230,474		
Net Expenditure	1,150,810		1,833,768		1,972,849		
Total Tax Levied	302,056		314,720		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,991,876		4,099,529		4,178,230		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	2,891,157	2,810,202	3,015,000
Revenue Bonds	0	0	0
Other	193,799	177,217	160,068
Lease Purchase Principal	1,153	83,537	83,031
Total	3,086,109	3,070,956	3,258,099

*Tax rates are expressed in mills

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

April Beshears
City Official Title: City Clerk

No assurance is provided.

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City of Nickerson's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of June 30, 2021, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions. The City has to the best of their ability, evaluated the future estimated effects of COVID-19 on the City's receipts and expenditures.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, RICE COUNTY, ss:

Frank W. Mercer being first duly sworn, deposes and says:
That he is publisher of

THE STERLING KANSAS BULLETIN

A weekly newspaper printed in the State of Kansas, and published in and of general circulation in Rice County, Kansas, with a general paid circulation on a weekly basis in Rice County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a 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 Sterling, Kansas, in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time only, being made as aforesaid on the 5th day of August, 20 21.

F W. M
Publisher

Subscribed and sworn to before me

this 6th day of August, 2021.

Notary Public

NOTARY PUBLIC STATE OF KANSAS
KONI HENDRICKS
NOTARY PUBLIC
STATE OF KANSAS
My App. Exp 7-20-24

My commission expires July 20, 2024

NOTICE OF BUDGET HEARING

The governing body of

City of Nickerson, Kansas

will meet on August 23, 2020 at 5.45 p.m. at City Office 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.

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*Tax rates are expressed in mills

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

April Beshears

City Official Title: City Clerk

(Published in the Sterling Bulletin, Sterling, Rice County, Kansas, on August 5, 2021).

Resolution No. 2021-06

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

WHEREAS, the Revenue Neutral Rate for the City of Nickerson was calculated as 75.328 mills by the Reno County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 23, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Nickerson, 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 NICKERSON:

The City of Nickerson shall levy a property tax rate exceeding the Revenue Neutral Rate of 75.328 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 23rd day of August 2021 (month and year) and **SIGNED** by the Mayor.

Peggy L. Ruebke

Peggy Ruebke
Mayor

Attested:

April Beshears
City Clerk