State of Kansas
County Special District
2022

CERTIFICATE

To the Clerk of Mitchell County, State of Kansas
We, the undersigned, officers of
Mitchell County
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.

			2022 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Schedule of Transfers		2			
Statement of Indebtedness		3			
Statement of Lease-Purchases		4			
Fund	**K.S.A.**				
MCO Fire District # 1	19-3610	5	66,000	54,959	
Tipton Fire District # 2	19-3610	5	27,000		
Solomon Rapids Fire District # 3	19-3610	6	57,000	51,788	
Non-Budgeted Funds-A		7			
Totals		xxxxx	150,000	106,747	
Budget Summary		8			

County Clerk's Use Only
Nov 1, 2021 Total Assessed Valuation

Assisted by:
Lindburg Vogel Pierce Faris, Chartered
Address:
2301 N. Halstead
Hutchinson, Kansas 67502
Email:
budget1@lvpf-cpa.com

Attest: August 23, 202

County Clerk

Governing Body

Mitchell County

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
MCO F.D. # 1	MCO F.D. # 1 Spec. Equip.	15,000	10,000	10,000	K.S.A. 19-3612c
Tipton F.D. # 2	Tipton F.D. # 2 Spec. Equip	-	5,000	5,000	K.S.A. 19-3612c
Solomon Rapids F.D. # 3	Solomon Rapids F.D. # 3 Spec. Equip.	2,000	9,191	9,191	K.S.A. 19-3612c
	Total	17,000	24,191	24,191	
	Adjustments*		0	0	
	Adjusted Totals	17,000	24,191	24,191	

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

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Mitchell County

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:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

Mitchell County

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items 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
Solomon Rapids F.D. #3 Ford Truck	12/29/2017	60	4.40	37,645	15,418	8,229	8,229
				Totals	15,418	8,229	8,229

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

Mitchell County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget MCO Fire District # 1	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,682	9,032	8,850
Receipts:			
Ad Valorem Tax	50,487	62,661	xxxxxxxxxxxxxxxx
Delinquent Tax	640	0	0
Motor Vehicle Tax	2,204	2,174	2,698
Recreational Vehicle Tax	41	23	40
16/20 M Vehicle Tax	755	812	881
Commercial Vehicle Tax	121	110	123
Watercraft Tax	38	38	50
Reimbursements & Grants	12,663	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	66,949	65,818	3,792
Resources Available:	70,631	74,850	12,642
Expenditures:			
Contractual	46,599	56,000	56,000
Capital Outlay	0	0	0
Commodities	0	0	0
Transfer to MCO F.D. # 1 Spec. Equip.	15,000	10,000	10,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	61,599	66,000	66,000
Unencumbered Cash Balance Dec 31	9,032	8,850	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	66,000	66,000	66,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	66,000
		Tax Required	53,358
	Delinquent Comp Rate:	3.0%	1,601
		Amount of 2021 Ad Valorem Tax	54,959

Adopted Budget Tipton Fire District # 2	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	24,796	38,306	28,781
Receipts:			
Ad Valorem Tax	14,424	15,693	xxxxxxxxxxxxxxxx
Delinquent Tax	80	0	0
Motor Vehicle Tax	1,503	1,367	1,070
Recreational Vehicle Tax	10	11	8
16/20 M Vehicle Tax	256	316	252
Commercial Vehicle Tax	118	69	83
Watercraft Tax	21	19	14
Reimbursements	6,458	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	22,870	17,475	1,427
Resources Available:	47,666	55,781	30,208
Expenditures:			
Contractual	9,360	22,000	22,000
Transfer to Tipton F.D. # 2 Spec. Equip.	0	5,000	5,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	9,360	27,000	27,000
Unencumbered Cash Balance Dec 31	38,306	28,781	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	27,000	27,000	27,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,000
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2021 Ad Valorem Tax	0

Mitchell County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Solomon Rapids Fire District # 3	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,186	4,794	3,608
Receipts:			
Ad Valorem Tax	53,443	52,691	xxxxxxxxxxxxxx
Delinquent Tax	1,574	0	0
Motor Vehicle Tax	2,229	2,155	2,172
Recreational Vehicle Tax	35	32	32
16/20 M Vehicle Tax	568	580	579
Commercial Vehicle Tax	308	316	295
Watercraft Tax	41	40	34
Reimbursements	75	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**58,273**	**55,814**	**3,112**
Resources Available:	**59,459**	**60,608**	**6,720**
Expenditures:			
Contractual	32,142	33,580	33,580
Capital Outlay	139	5,000	5,000
Transfer to Solomon Rapids F.D. # 3 Spec. Eq	2,000	9,191	9,191
Lease Payment - Principal & Interest	20,384	8,229	8,229
Special Projects	0	1,000	1,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**54,665**	**57,000**	**57,000**
Unencumbered Cash Balance Dec 31	4,794	3,608	xxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	57,000	57,000	57,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	57,000
		Tax Required	50,280
	Delinquent Comp Rate:	3.0%	1,508
		Amount of 2021 Ad Valorem Tax	51,788

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	0
Receipts:			
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Appropriations			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2021 Ad Valorem Tax	0

Mitchell County

NON-BUDGETED FUNDS (A)

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

Non-Budgeted Funds-A

(1) Fund Name: MCO F.D. # 1 Spec. Equip.		(2) Fund Name: Tipton F.D. # 2 Spec. Equip.		(3) Fund Name: Solomon Rapids F.D. # 3 Spec. Equip.		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	75,502	Cash Balance Jan 1	30,018	Cash Balance Jan 1	8,827	Cash Balance Jan 1	0	Cash Balance Jan 1	0	114,347
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from MCO F.D. #1	15,000	Transfer from Tipton F.D. #2	0	Transfer from Solomon Rapids F.D. #3	2,000					
				Miscellaneous	3,220					
Total Receipts	15,000	Total Receipts	0	Total Receipts	5,220	Total Receipts	0	Total Receipts	0	20,220
Resources Available:	90,502	Resources Available:	30,018	Resources Available:	14,047	Resources Available:	0	Resources Available:	0	134,567
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	90,502	Cash Balance Dec 31	30,018	Cash Balance Dec 31	14,047	Cash Balance Dec 31	0	Cash Balance Dec 31	0	134,567 **
										134,567 **

**Note: These two block figures should agree.

State of Kansas
County Special District
2022

NOTICE OF BUDGET HEARING

The governing body of
Mitchell County
will meet on August 23, 2021 at 9:30 AM at Mitchell County Commissioner's Room 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 County Clerk's Office and will be available at this hearing.

SUPPORTING COUNTIES

Mitchell County (home county), Cloud County, Ottawa County, Osborne County

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 Year for 2022			
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*	*Revenue Neutral Rate***
MCO Fire District # 1	61,599	4.597	66,000	4.747	66,000	54,959	4.069	4.779
Tipton Fire District # 2	9,360	2.180	27,000	1.685	27,000			1.696
Solomon Rapids Fire District # 3	54,665	1.741	57,000	1.709	57,000	51,788	1.659	1.739
Non-Budgeted Funds-A								
Totals	125,624	8.518	150,000	8.141	150,000	106,747	5.728	
Less: Transfers	17,000		24,191		24,191			
Net Expenditure	108,624		125,809		125,809			
Total Tax Levied	134,983		134,977		106,747			
Assessed Valuation	53,594,461		54,939,803		54,251,628			

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	52,118	34,203	15,418
Total	52,118	34,203	15,418

*Tax rates are expressed in mills

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

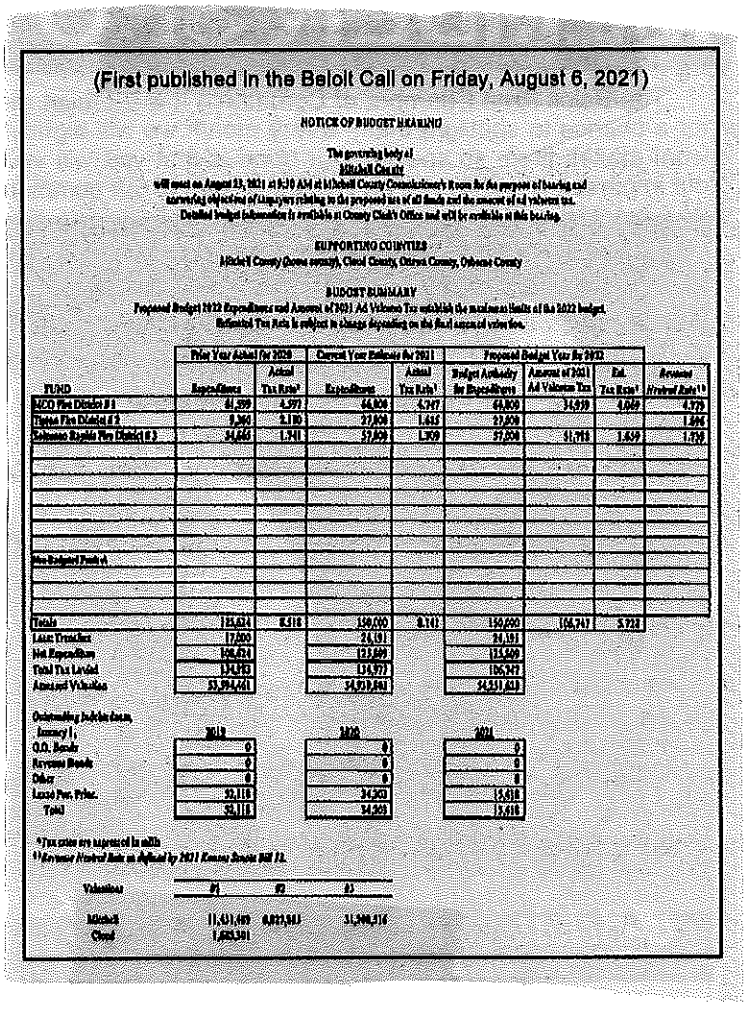
Valuations	#1	#2	#3
Mitchell	11,431,489	6,827,885	31,208,516
Cloud	1,685,301		
Ottawa	389,606		
Osborne		2,708,831	
	13,506,396	9,536,716	31,208,516

Chris Treaster
Clerk

PROOF OF PUBLICATION

State of Kansas, **Mitchell County**, ss:

In the matter of: **FIRE DISTRICT NOTICE OF BUDGET HEARING**



(First published in the Beloit Call on Friday, August 6, 2021)

NOTICE OF BUDGET HEARING

The governing body of
Mitchell County
will meet on August 23, 2021 at 8:30 AM at Mitchell County Commissioner's Room 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 County Clerk's Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell County (home county), Cloud County, Ottawa County, Osborne County

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.

FUND	Prior Year Actual for 2020 Expenditures	Actual Tax Rate*	Current Year Estimate for 2021 Expenditures	Actual Tax Rate*	Proposed Budget Year for 2022 Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*	Assessed Valuation**
MCD Fire District # 1	61,399	4.977	64,000	4.747	64,000	34,939	4.049	4.779
Tipton Fire District # 2	9,300	2.180	27,000	1.615	27,000			1.844
Osborne Rural Fire District # 3	54,665	1.741	57,000	1.309	57,000	31,798	1.659	1.759
Non-Budgeted Funds								
Totals	125,364	8.898	150,000	8.101	150,000	106,747	5.708	
Less Transfers	17,000		24,101		24,101			
Net Expenditure	108,364		125,899		125,899			
Total Tax Levied	137,983		134,977		106,747			
Assessed Valuation	13,994,641		14,931,841		14,931,841			

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	52,118	34,303	15,618
Total	52,118	34,303	15,618

*Tax rates are expressed in mills
**Assessed Valuation as Adjusted by 2021 Kansas Senate Bill 13.

Valuations	#1	#2	#3
Mitchell	11,431,469	6,823,583	31,598,516
Cloud	1,603,301		

State of Kansas, Mitchell County, ss.
JAY LOWELL

being duly sworn, says that he is an agent of **THE BELOIT CALL**, a newspaper printed in the State of Kansas, and published in Beloit, Mitchell County, Kansas; that said newspaper is published three times a week at least 50 weeks a year and has been published for more than 5 years prior to this publication; that it has been entered at the Beloit, Kansas, post office as second class mail matter; that is has general paid circulation on a daily basis in Mitchell County, Kansas, and is not a trade, religious or fraternal publication; that it is authorized by law to publish legal notices; that the notice or publication of which the attached is true copy as printed was published 1 consecutive week in said newspaper to wit:

AUGUST 6, 2021 and that a verified statement of the fee and charges there for is **$89.50.**

Jay Lowell

Subscribed and sworn to before this 6th day of Aug 2021

John P. Hamel

NOTARY PUBLIC STATE OF KANSAS
JOHN P. HAMEL
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 6/17/25