State of Kansas
City
2022

CERTIFICATE

To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of
City of Ransom
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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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	340,000	146,330	95.700
Library	12-1220	8	6,500	5,367	3.702
Special Highway		9	84,785		
Water Utility		9	133,460		
Sewer Utility		10	55,000		
Non-Budgeted Funds-A		11			
Totals		xxxxxxxxx	619,745	151,697	
					County Clerk's Use Only
					14273060
Budget Summary		12			Nov 1, 2021 Total Assessed Valuatio
Neighborhood Revitalization Rebate		13			

Assisted by:
Adams Brown LLC

Address:
PO Box 487
Wakeeney, KS 67672
Email:
kbirch@adamsbrowncpa.com

Attest: 8/31, 2021
County Clerk

Governing Body

CPA Summary	
	No assurance is provided. Substantially all disclosures omitted.

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 202(	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	136,586	21,522	427	1,106	354	117
Debt Service						
Library	5,283	832	17	43	14	5
TOTAL	141,869	22,354	444	1,149	368	122

County Treas Motor Vehicle Estimat 22,354
County Treas Recreational Vehicle Estimat 444
County Treas 16/20M Vehicle Estimat 1,149
County Treas Commercial Vehicle Tax Estimat 368
County Treas Watercraft Tax Estimat 122

Motor Vehicle Factor 0.15757
Recreational Vehicle Factor 0.00313
16/20M Vehicle Factor 0.00810
Commercial Vehicle Factor 0.00259
Watercraft Factor 0.00086

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City of Ransom

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	Special Highway	20,000	20,000	20,000	Council Approved
Water Utility	Water Reserve	5,000	5,000	5,000	K.S.A 12-825d
Sewer Utility	Sewer Depreciation	10,000	10,000	10,000	K.S.A 12-825d
General	Equipment Reserve	0	20,000	20,000	K.S.A 12-1,117
	Totals	35,000	55,000	55,000	
	Adjustments*				
	Adjusted Totals	35,000	55,000	55,000	

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

City of Ransom

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:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE	9/1/2004	8/1/2026	3.90	853,670	327,506	2/1	2/1	12,295	49,452	10,348	51,401
Total Other					**327,506**			**12,295**	**49,452**	**10,348**	**51,401**
Total Indebtedness					**327,506**			**12,295**	**49,452**	**10,348**	**51,401**

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

Budgeted Year: 2022

Library found in: City of Ransom
Ness 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	$5,283	$5,367
Delinquent Tax	$0	$0
Motor Vehicle Tax	$750	$832
Recreational Vehicle Tax	$21	$17
16/20M Vehicle Tax	$42	$43
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$6,096	$6,259
Difference in Total Taxes:	$163	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,327,341	$1,427,238
Did Assessed Valuation Decrease?	No	
Levy Rate	3.98	3.760
Difference in Levy Rate:	(0.220)	
Qualify for grant: Not 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.

No assurance is provided. Substantially all disclosures omitted.

City of Ransom

2022

FUND PAGE FOR FUNDS WITH A TAX LEV

Adopted Budge **General**	Prior Year Actual for 202(	Current Year Estimate for 2021	Proposed Budget Year for 202:
Unencumbered Cash Balance Jan	150,254	145,916	133,727
Receipts:			
Ad Valorem Ta>	136,433	136,586	xxxxxxxxxxxxxxxxxx>
Delinquent Ta>	852	0	0
Motor Vehicle Ta:	17,683	23,011	21,522
Recreational Vehicle Ta:	409	560	427
16/20M Vehicle Ta:	1,451	1,107	1,106
Commercial Vehicle Ta>	339	466	354
Watercraft Tax			117
Gross Earning (Intangible) Ta	2,990	3,461	2,735
LAVTR			0
City and County Revenue Sharin			0
Compensating Use Ta>	2,220	100	100
Mowing Assessment	1,050	1,000	1,000
Library Wage Reimbursemen	16,737	16,000	16,000
Local Sales Tax	14,122	13,000	13,000
Franchise Tax	3,324	3,500	3,500
Licenses	179	200	200
Neighborhood Revitalization Rebat	-455	-180	-118
Miscellaneous	899	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**198,233**	**198,811**	**59,943**
Resources Available:	**348,487**	**344,727**	**193,670**
Expenditures:			
Personal Services	32,355	38,000	40,000
Commodities	40,141	40,000	40,000
Contractual Services	64,412	60,000	60,000
Fire Department	21,706	22,000	22,000
Library Allocatior	19,904	11,000	11,000
Transfer to Special Highwa	20,000	20,000	20,000
Tranfer to Equipment Reserve	0	20,000	20,000
Capital Outlay	0	0	127,000
Cash Forward (2022 column			
Miscellaneous	4,053	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**202,571**	**211,000**	**340,000**
Unencumbered Cash Balance Dec 3	145,916	133,727	xxxxxxxxxxxxxxxxxx>
2020/2021/2022 Budget Authority Amour	344,500	348,200	340,000
		Non-Appropriated Balanc	
		Total Expenditure/Non-Appr Balanc	340,000
		Tax Requirec	146,330
	Delinquent Comp Rate	0.0%	0
		Amount of 2021 Ad Valorem Ta	146,330

CPA Summary

No assurance is provided. Substantially all disclosures omitte

City of Ransom

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	217	613	226
Receipts:			
Ad Valorem Tax	5,223	5,283	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	34	0	0
Motor Vehicle Tax	691	750	832
Recreational Vehicle Tax	16	21	17
16/20M Vehicle Tax	48	42	43
Commercial Vehicle Tax	13	18	14
Watercraft Tax	0	6	5
Neighborhood Revitalization Rebate	0	-7	-4
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,025**	**6,113**	**907**
Resources Available:	**6,242**	**6,726**	**1,133**
Expenditures:			
Appropriations	5,629	6,500	6,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**5,629**	**6,500**	**6,500**
Unencumbered Cash Balance Dec 31	613	226	xxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	6,190	6,500	6,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,500
		Tax Required	5,367
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	5,367

CPA Summary

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City of Ransom 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	26,216	45,375	58,095
Receipts:			
State of Kansas Gas Tax	6,873	6,720	6,690
County Transfers Gas	0	0	0
Transfer from General Fund	20,000	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,873**	**26,720**	**26,690**
Resources Available	**53,089**	**72,095**	**84,785**
Expenditures:			
Personal Services	6,000	6,000	6,000
Street Repair and Maint	1,714	8,000	78,785
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,714**	**14,000**	**84,785**
Unencumbered Cash Balance Dec 3	45,375	58,095	0
2020/2021/2022 Budget Authority Amount	50,748	65,277	84,785

Adopted Budget

Water Utility	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan	7,534	2,731	3,271
Receipts:			
Charges to Customers	123,199	134,000	134,000
Miscellaneous	1,081	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**124,280**	**134,000**	**134,000**
Resources Available	**131,814**	**136,731**	**137,271**
Expenditures:			
Personal Services	10,000	10,000	10,000
Commodities	18,687	20,000	20,000
Refuse	32,908	25,000	25,000
KDHE Loan Paymen	61,748	61,748	61,748
Transfer to Water Reserve	5,000	5,000	5,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	740	11,712	11,712
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**129,083**	**133,460**	**133,460**
Unencumbered Cash Balance Dec 3	2,731	3,271	3,811
2020/2021/2022 Budget Authority Amount	133,338	136,248	133,460

CPA Summary

No assurance is provided. Substantially all disclosures omittec

City of Ransom 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan	50,531	49,875	44,875
Receipts:			
Charges to Customers	34,739	50,000	50,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**34,739**	**50,000**	**50,000**
Resources Available	**85,270**	**99,875**	**94,875**
Expenditures:			
Personal Services	16,705	15,000	15,000
Commodities	8,505	30,000	30,000
Transfer to Serwer Depreciation	10,000	10,000	10,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	185	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**35,395**	**55,000**	**55,000**
Unencumbered Cash Balance Dec 3	49,875	44,875	39,875
2020/2021/2022 Budget Authority Amount	135,513	85,531	55,000

CPA Summary

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NON-BUDGETED FUNDS (A)

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

on-Budgeted Funds-A										
) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ater Reserve		**Sewer Depreciation**		**Capital Improvement**		**Equipment Reserve**		**0**		
nencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
ash Balance Jan 1	50,223	Cash Balance Jan 1	60,496	Cash Balance Ja	55,892	Cash Balance Ja	1,253	Cash Balance Jan 1		167,864
eceipts:		Receipts:		Receipts:		Receipts:		Receipts:		
ansfer from Water	5,000	Transfer from Sewer	10,000							
otal Receipts	5,000	Total Receipts	10000	Total Receipts	0	Total Receipts	0	Total Receipts	0	15,000
esources Available:	55,223	Resources Available:	70,496	Resources Avail	55,892	Resources Avail	1,253	Resources Avail	0	182,864
penditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Repairs	537			
otal Expenditures	0	Total Expenditures	0	Total Expenditur	0	Total Expenditur	537	Total Expenditur	0	537
ash Balance Dec 31	55,223	Cash Balance Dec 31	70,496	Cash Balance D	55,892	Cash Balance D	716	Cash Balance D	0	**182,327**
										182,327

**Note: These two block figures should agree.

PA Summary

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NOTICE OF BUDGET HEARING

The governing body of
City of Ransom
will meet on August 30, 2021 at 7:00 PM at City Building 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 Building and will be available at this 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	202,571	104.338	211,000	102.902	340,000	146,330	102.527
Library	5,629	3.991	6,500	3.980	6,500	5,367	3.760
Special Highway	7,714		14,000		84,785		
Water Utility	129,083		133,460		133,460		
Sewer Utility	35,395		55,000		55,000		
Non-Budgeted Funds-A	537						
Totals	380,929	108.329	419,960	106.882	619,745	151,697	106.287
*Revenue Neutral Rate***							*99.402*
Less: Transfers	35,000		55,000		55,000		
Net Expenditure	345,929		364,960		564,745		
Total Tax Levied	144,837		141,869		xxxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,337,016		1,327,341		1,427,238		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	464,902	420,861	0
Other	0	0	327,506
Lease Purchase Principal	0	46,381	0
Total	464,902	467,242	327,506

*Tax rates are expressed in mills

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

Cindy Berry
City Official Title: City Clerk

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City of Ransom

2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	146,212	102.444	118
Debt Service	0	0.000	0
Library	5,363	3.758	4
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	151,575	106.202	122

2021 July 1 Valuation: 1,427,238

Valuation Factor: 1,427.238

Neighborhood Revitalization Subj to Rebate: 1,152

Neighborhood Revitalization factor: 1.152

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

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First published in the Ness County News, Thursday, August 26, 2021. -1t

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General	202,571	104.338	211,000	102.902	340,000	146,330	102.527
Library	5,629	3.991	6,500	3.980	6,500	5,367	3.760
Special Highway	7,714		14,000		84,785		
Water Utility	129,083		133,460		133,460		
Sewer Utility	35,395		55,000		55,000		
Non-Budgeted Funds-A	537						
Totals	380,929	108.329	419,960	106.882	619,745	151,697	106.287
*Revenue Neutral Rate***							*99.402*
Less: Transfers	35,000		55,000		55,000		
Net Expenditure	345,929		364,960		564,745		
Total Tax Levied	144,837		141,869		xxxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,337,016		1,327,341		1,427,238		

Outstanding Indebtedness, January 1,	2019	2020	2021
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