Yes

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State of Kansas
SEP 08 2021
City
2022
BY:

# CERTIFICATE

To the Clerk of Clark County, State of Kansas
We, the undersigned, officers of
**City of Minneola**
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<br>Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | County Clerk's Use Only |
|---|---|---|---|---|---|
| Allocation of MVT, RVT, and 16/20M Vehicle Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
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| Computation to Determine State Library Grant | | 6 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 481,965 | 110,458 | 39.301 |
| Bond and Interest | 10-113 | 8 | 24,776 | - | |
| Library | 12-1220 | 8 | 21,200 | 16,906 | 6.015 |
| Library Employee Benefits | | 9 | 2,400 | 1,950 | .694 |
| Employee Benefits | | 9 | 37,500 | 17,814 | 6.339 |
| | | | | | |
| Special Highway | | 10 | 76,000 | | |
| Water Utility | | 10 | 438,350 | | |
| Sewer Utility | | 11 | 121,300 | | |
| Trash Utility | | 11 | 66,000 | | |
| | | | | | |
| Non-Budgeted Funds-A | | 12 | | | |
| | | | | | |
| **Totals** | | xxxxxx | 1,269,491 | 147,128 | 52.349 |
| | | | | | County Clerk's Use Only |
| Budget Summary | | 13 | | | 2,810,631 |
| Neighborhood Revitalization Rebate | | 14 | | | Nov 1, 2021 Total Assessed Valuation |

Assisted by:
Kennedy McKee & Company, LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
pfriess@kmc-cpa.com

Attest: Oct 21, 2021
Rebecca Mishler
County Clerk

Governing Body

**CPA Summary**
No assurance is provided.

State of Kansas
City

City of Minneola

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 | 109,155 | 25,453 | 457 | 165 | 363 | 220 |
| Bond and Interest | | | | | | |
| Library | 17,250 | 4,022 | 72 | 26 | 57 | 35 |
| Library Employee Benefits | 1,944 | 453 | 8 | 3 | 6 | 4 |
| Employee Benefits | 18,768 | 4,376 | 79 | 28 | 62 | 38 |
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| | | | | | | |
| TOTAL | 147,117 | 34,304 | 616 | 222 | 488 | 297 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas Motor Vehicle Estimate | 34,304 | | | | |
| County Treas Recreational Vehicle Estimate | | 616 | | | |
| County Treas 16/20M Vehicle Estimate | | | 222 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 488 | |
| County Treas Watercraft Tax Estimate | | | | | 297 |

| | | | | | |
|---|---|---|---|---|---|
| Motor Vehicle Factor | 0.23317 | | | | |
| Recreational Vehicle Factor | | 0.00419 | | | |
| 16/20M Vehicle Factor | | | 0.00151 | | |
| Commercial Vehicle Factor | | | | 0.00332 | |
| Watercraft Factor | | | | | 0.00202 |

City of Minneola

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 | Equipment Reserve | 82,072 | 84,175 | 25,000 | KSA 12-1,117 |
| General | Capital Improvements | 39,083 | 23,000 | 63,000 | KSA 12-1,118 |
| General | Special Highway | - | - | 25,000 | KSA 12-1,119 |
| General | Bond and Interest | | | 20,015 | |
| | | | | | |
| Water Utility | Bond and Interest | 30,000 | - | - | KSA 12-825d |
| | | | | | |
| Trash Utility | Capital Improvements | - | - | - | KSA 12-825d |
| | | | | | |
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| | | | | | |
| | | | | | |
| | **Totals** | 151,155 | 107,175 | 133,015 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 151,155 | 107,175 | 133,015 | |

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

State of Kansas
City

City of Minneola

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 2021 Streetscape | 5/6/2021 | 10/1/2041 | 0.50 - 2.25 | 425,000 | - | 4/1, 10/1 | 10/1 | - | - | 9,276 | 15,000 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | - | | | - | - | **9,276** | **15,000** |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
| None | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | - | | | - | - | - | - |
| Other: | | | | | | | | | | | |
| | | | | | | | | | | | |
| GO Temporary Notes | 10/16/2019 | 10/1/2022 | 2.00 | 2,655,000 | 2,655,000 | 4/1, 10/1 | 10/1 | 53,100 | - | 53,100 | 2,655,000 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Other** | | | | | **2,655,000** | | | **53,100** | **-** | **53,100** | **2,655,000** |
| **Total Indebtedness** | | | | | **2,655,000** | | | **53,100** | **-** | **62,376** | **2,670,000** |

State of Kansas
City

City of Minneola

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## 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 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| 2005 Pumper Fire Truck | 3/30/2017 | 60 | 3.35 | 56,000 | 15,865 | 15,944 | - |
| 2015 Backhoe Loader | 3/31/2017 | 60 | 3.25 | 95,987 | 27,143 | 27,275 | - |
| | | | | | | | |
| 2020 Ford F250 | 10/22/2020 | 60 | 2.75 | 33,390 | 32,895 | 33,283 | - |
| | | | | | | | |
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| | | | | | | | |
| **Totals** | | | | | **75,903** | **76,502** | - |

***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 Minneola
Clark 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 | $17,250 | $16,906 |
| Delinquent Tax | $250 | $400 |
| Motor Vehicle Tax | $3,732 | $4,022 |
| Recreational Vehicle Tax | $46 | $72 |
| 16/20M Vehicle Tax | $2 | $26 |
| LAVTR | $0 | $0 |
| | $0 | $0 |
| TOTAL TAXES | $21,280 | $21,426 |
| Difference in Total Taxes: | $146 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $2,875,086 | $2,817,673 |
| Did Assessed Valuation Decrease? | Yes | |
| Levy Rate | 6.000 | 6.000 |
| 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 Minneola

2022

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 154,458 | 116,156 | 48,075 |
| Receipts: | | | |
| Ad Valorem Tax | 79,829 | 109,155 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 4,104 | 2,500 | 500 |
| Motor Vehicle Tax | 22,579 | 18,635 | 25,453 |
| Recreational Vehicle Tax | 347 | 227 | 457 |
| 16/20M Vehicle Tax | 10 | 12 | 165 |
| Commercial Vehicle Tax | - | 245 | 363 |
| Watercraft Tax | - | 143 | 220 |
| Gross Earning (Intangible) Tax | 3,246 | 632 | 1,337 |
| LAVTR | - | - | - |
| City and County Revenue Sharing | - | | - |
| Special Assessments | 750 | - | - |
| | | | |
| State and Federal Aid / ARPA | 15,845 | - | 51,504 |
| | | | |
| Local Sales Tax | 83,313 | 75,000 | 60,000 |
| Franchise Tax | 37,833 | 35,000 | 30,000 |
| Amounts from Clark County | 3,785 | 3,000 | 3,000 |
| | | | |
| Windfarm Allocation (Clark County) | 105,185 | 107,288 | 109,000 |
| | | | |
| Licenses, Permits, and Fees | 475 | - | - |
| Animal Control | 168 | - | - |
| | | | |
| Fines, Forfeitures, and Penalties | 2,936 | - | - |
| Charges for Services | 15,574 | 12,500 | 12,500 |
| | | | |
| Clark County Donation for Land Purchase | - | - | 32,000 |
| | | | |
| | | | |
| | | | |
| Sale of Equipment | - | - | - |
| Insurance Payments | - | - | - |
| | | | |
| In Lieu of Taxes (IRB) | - | - | - |
| Interest on Idle Funds | 866 | 250 | 200 |
| Neighborhood Revitalization Rebate | (1,095) | (3,993) | (3,007) |
| Miscellaneous | 21,879 | 5,000 | 5,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **397,629** | **365,594** | **328,692** |
| **Resources Available:** | **552,087** | **481,750** | **376,767** |

City of Minneola

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| **Resources Available:** | 552,087 | 481,750 | 376,767 |
| Expenditures: | | | |
| General Government | 151,801 | 152,000 | 161,850 |
| Public Safety | 8,245 | 11,000 | 13,600 |
| Police | 46,835 | 56,000 | 56,000 |
| Municipal Court | 9,133 | 10,000 | 20,000 |
| Culture and Recreation | 89,446 | 97,500 | 97,500 |
| Public Works | 9,316 | - | - |
| 0 | - | - | - |
| 0 | - | - | - |
| Sub-Total detail page | 314,776 | 326,500 | 348,950 |
| | | | |
| | | | |
| Transfer to Equipment Reserve | 82,072 | 84,175 | 25,000 |
| Transfer to Capital Improvement | 39,083 | 23,000 | 63,000 |
| Transfer to Special Highway | - | - | 25,000 |
| Transfer to Bond and Interest | | | 20,015 |
| | | | |
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| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **435,931** | **433,675** | **481,965** |
| Unencumbered Cash Balance Dec 31 | 116,156 | 48,075 | xxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 466,880 | 438,880 | 481,965 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 481,965 |
| | | Tax Required | 105,198 |
| | Delinquent Comp Rate: | 5.0% | 5,260 |
| | | Amount of 2021 Ad Valorem Tax | 110,458 |

**CPA Summary**
No assurance is provided.

City of Minneola

2022

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Expenditures: | | | |
| General Government | | | |
| Personal Services | 50,288 | 56,000 | 60,000 |
| Contractual | 79,837 | 80,000 | 80,000 |
| Commodities | 21,676 | 16,000 | 16,000 |
| Capital Outlay | | | 5,850 |
| Total | **151,801** | **152,000** | **161,850** |
| Public Safety | | | |
| Fire Department | 5,545 | 6,500 | 10,000 |
| Law Enforcement | 2,700 | 4,500 | 3,600 |
| | | | |
| Total | **8,245** | **11,000** | **13,600** |
| Police | | | |
| Personal Services | 41,187 | 50,000 | 50,000 |
| Contractual | - | - | - |
| Commodities | - | - | - |
| Capital Outlay | 5,648 | 6,000 | 6,000 |
| Total | **46,835** | **56,000** | **56,000** |
| Municipal Court | | | |
| Personal Services | 1,800 | 2,000 | 4,000 |
| Contractual | 7,333 | 8,000 | 16,000 |
| Commodities | - | - | |
| Capital Outlay | - | - | |
| Total | **9,133** | **10,000** | **20,000** |
| Culture and Recreation | | | |
| Personal Services | 48,645 | 55,000 | 55,000 |
| Contractual | 18,641 | 25,000 | 25,000 |
| Commodities | 11,135 | 10,000 | 10,000 |
| Capital Outlay | 11,025 | 7,500 | 7,500 |
| Total | **89,446** | **97,500** | **97,500** |
| Public Works | | | |
| Highway Materials | 1,708 | - | - |
| Capital Outlay | 7,608 | - | - |
| Total | **9,316** | - | - |
| | | | |
| | | - | |
| | | | |
| Total | - | - | - |
| | | | |
| | | | |
| | | | |
| Total | - | - | - |
| | | | |
| Page Total | **314,776** | **326,500** | **348,950** |

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

City of Minneola

2022

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Bond and Interest** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 13,668 | 2,552 | 5,323 |
| Receipts: | | | |
| Ad Valorem Tax | 8,378 | - | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 520 | 750 | |
| Motor Vehicle Tax | 2,191 | 1,955 | |
| Recreational Vehicle Tax | 34 | 24 | |
| 16/20M Vehicle Tax | 1 | 1 | |
| Commercial Vehicle Tax | - | 26 | |
| Watercraft Tax | - | 15 | |
| Transfer from Water Utility | 30,000 | - | |
| Transfer from General | | | 20,015 |
| Interest on Idle Funds | - | - | |
| Neighborhood Revitalization Rebate | (115) | - | - |
| Miscellaneous | - | - | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **41,009** | **2,771** | **20,015** |
| **Resources Available:** | **54,677** | **5,323** | **25,338** |
| Expenditures: | | | |
| Principal | 50,000 | - | 15,000 |
| Interest | 2,125 | - | 9,276 |
| Commissions | - | - | 500 |
| Cash Basis Reserve (2022 column) | - | | |
| Miscellaneous | - | | |
| Does miscellanous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **52,125** | - | **24,776** |
| Unencumbered Cash Balance Dec 31 | 2,552 | 5,323 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 63,050 | 6,433 | 24,776 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 24,776 |
| | | Tax Required | - |
| | Delinquent Comp Rate: | 5.0% | - |
| | | Amount of 2021 Ad Valorem Tax | - |

| Adopted Budget **Library** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,553 | 1,829 | 952 |
| Receipts: | | | |
| Ad Valorem Tax | 15,988 | 17,250 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 756 | 250 | 400 |
| Motor Vehicle Tax | 4,094 | 3,732 | 4,022 |
| Recreational Vehicle Tax | 65 | 46 | 72 |
| 16/20M Vehicle Tax | 2 | 2 | 26 |
| Commercial Vehicle Tax | - | 49 | 57 |
| Watercraft Tax | - | 25 | 35 |
| Interest on Idle Funds | - | | |
| Neighborhood Revitalization Rebate | (219) | (631) | (465) |
| Miscellaneous | - | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **20,686** | **20,723** | **4,147** |
| **Resources Available:** | **24,239** | **22,552** | **5,099** |
| Expenditures: | | | |
| Transfer to Related Municipal Entity | 22,410 | 21,600 | 21,200 |
| Miscellaneous | | - | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **22,410** | **21,600** | **21,200** |
| Unencumbered Cash Balance Dec 31 | 1,829 | 952 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 22,410 | 21,600 | 21,200 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 21,200 |
| | | Tax Required | 16,101 |
| | Delinquent Comp Rate: | 5.0% | 805 |
| | | Amount of 2021 Ad Valorem Tax | 16,906 |

**CPA Summary**
No assurance is provided.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**Library Employee Benefits** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 388 | 210 | 123 |
| Receipts: | | | |
| Ad Valorem Tax | 1,724 | 1,944 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 82 | 25 | |
| Motor Vehicle Tax | 433 | 402 | 453 |
| Recreational Vehicle Tax | 7 | 5 | 8 |
| 16/20M Vehicle Tax | - | - | 3 |
| Commercial Vehicle Tax | - | 5 | 6 |
| Watercraft Tax | - | 3 | 4 |
| Interest on Idle Funds | - | - | |
| Neighborhood Revitalization Rebate | (24) | (71) | (54) |
| Miscellaneous | - | - | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **2,222** | **2,313** | **420** |
| **Resources Available:** | 2,610 | 2,523 | 543 |
| Expenditures: | | | |
| Transfer to Related Municipal Entity | 2,400 | 2,400 | 2,400 |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **2,400** | **2,400** | **2,400** |
| Unencumbered Cash Balance Dec 31 | 210 | 123 | xxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 2,400 | 2,400 | 2,400 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 2,400 |
| | | Tax Required | 1,857 |
| | Delinquent Comp Rate: | 5.0% | 93 |
| | | Amount of 2021 Ad Valorem Tax | 1,950 |

| Adopted Budget<br>**Employee Benefits** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 9,090 | 17,247 | 16,191 |
| Receipts: | | | |
| Ad Valorem Tax | 26,360 | 18,768 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 842 | 500 | 250 |
| Motor Vehicle Tax | 4,888 | 6,156 | 4,376 |
| Recreational Vehicle Tax | 85 | 75 | 79 |
| 16/20M Vehicle Tax | 1 | 4 | 28 |
| Commercial Vehicle Tax | - | 81 | 62 |
| Watercraft Tax | - | 47 | 38 |
| Interest on Idle Funds | - | - | |
| Neighborhood Revitalization Rebate | (362) | (687) | (490) |
| Miscellaneous | 359 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **32,173** | **24,944** | **4,343** |
| **Resources Available:** | **41,263** | **42,191** | **20,534** |
| Expenditures: | | | |
| General Government: | | | |
| Contractual Services | 24,016 | 26,000 | 37,500 |
| Cash Forward (2022 column) | | - | |
| Miscellaneous | | - | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **24,016** | **26,000** | **37,500** |
| Unencumbered Cash Balance Dec 31 | 17,247 | 16,191 | xxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 35,000 | 40,000 | 37,500 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 37,500 |
| | | Tax Required | 16,966 |
| | Delinquent Comp Rate: | 5.0% | 848 |
| | | Amount of 2021 Ad Valorem Tax | 17,814 |

**CPA Summary**
No assurance is provided.

City of Minneola

2022

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Highway** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 4,707 | 19,514 | 33,540 |
| Receipts: | | | |
| State of Kansas Gas Tax | 17,733 | 17,560 | 17,460 |
| County Transfers Gas | - | - | - |
| Transfer from General | - | - | 25,000 |
| Interest on Idle Funds | - | | |
| Miscellaneous | - | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **17,733** | **17,560** | **42,460** |
| **Resources Available:** | **22,440** | **37,074** | **76,000** |
| Expenditures: | | | |
| Public Works: | | | |
| Personal Services | - | - | 7,500 |
| Contractual Services | - | 3,000 | 2,500 |
| Commodities | 2,926 | 534 | 66,000 |
| Capital Outlay | - | - | - |
| Cash Forward (2022 column) | - | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **2,926** | **3,534** | **76,000** |
| Unencumbered Cash Balance Dec 31 | 19,514 | 33,540 | - |
| 2020/2021/2022 Budget Authority Amount: | 58,840 | 53,000 | 76,000 |

| Adopted Budget<br>**Water Utility** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 80,549 | 179,450 | 183,350 |
| Receipts: | | | |
| Charges for Services | 256,628 | 250,000 | 250,000 |
| Bulk Sales | - | 5,000 | 5,000 |
| Interest on Idle Funds | - | | |
| Miscellaneous | 20,933 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **277,561** | **255,000** | **255,000** |
| **Resources Available:** | **358,110** | **434,450** | **438,350** |
| Expenditures: | | | |
| Public Services: | | | |
| Personal Services | 55,524 | 63,000 | 63,000 |
| Contractual Services | 51,972 | 65,000 | 65,000 |
| Commodities | 4,514 | 20,000 | 20,000 |
| Capital Outlay | 600 | 50,000 | 237,250 |
| Transfer to Bond and Interest | 30,000 | - | - |
| Debt Service: | | | |
| Principal | 32,312 | - | - |
| Interest and Commissions | 3,738 | 53,100 | 53,100 |
| Cash Forward (2022 column) | - | | |
| Miscellaneous | - | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **178,660** | **251,100** | **438,350** |
| Unencumbered Cash Balance Dec 31 | 179,450 | 183,350 | - |
| 2020/2021/2022 Budget Authority Amount: | 283,892 | 305,100 | 438,350 |

**CPA Summary**
No assurance is provided.

City of Minneola

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Sewer Utility** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 36,414 | 47,132 | 41,300 |
| Receipts: | | | |
| Charges for Services | 81,246 | 80,000 | 80,000 |
| Interest on Idle Funds | - | - | - |
| Miscellaneous | - | - | - |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **81,246** | **80,000** | **80,000** |
| **Resources Available:** | **117,660** | **127,132** | **121,300** |
| Expenditures: | | | |
| Public Works: | | | |
| Personal Services | 44,544 | 46,300 | 46,300 |
| Contractual Services | 18,353 | 25,000 | 25,000 |
| Commodities | 7,631 | 10,000 | 10,000 |
| Capital Outlay | - | 4,532 | 40,000 |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | - | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **70,528** | **85,832** | **121,300** |
| Unencumbered Cash Balance Dec 31 | 47,132 | 41,300 | - |
| 2020/2021/2022 Budget Authority Amount: | 109,300 | 109,300 | 121,300 |

Adopted Budget

| **Trash Utility** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 12,043 | 13,949 | 14,000 |
| Receipts: | | | |
| Charges for Services | 47,769 | 52,000 | 52,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **47,769** | **52,000** | **52,000** |
| **Resources Available:** | **59,812** | **65,949** | **66,000** |
| Expenditures: | | | |
| Public Works: | | | |
| Contractual Services | 45,863 | 51,949 | 66,000 |
| | | | |
| Transfer to Capital Improvements | - | - | - |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **45,863** | **51,949** | **66,000** |
| Unencumbered Cash Balance Dec 31 | 13,949 | 14,000 | - |
| 2020/2021/2022 Budget Authority Amount: | 66,000 | 66,000 | 66,000 |

**CPA Summary**
No assurance is provided.

State of Kansas
City

2022

City of Minneola

## NON-BUDGETED FUNDS (A)

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

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Equipment Reserve** | | **Capital Improvements** | | **KHRC Grant Fund** | | **Water Line Project** | | **CCLIP Grant Fund** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 55,988 | Cash Balance Jan 1 | 21,945 | Cash Balance Jan 1 | | Cash Balance Jan 1 | 1,999,734 | Cash Balance Jan 1 | - | 2,077,667 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | | | | | | | | | |
| Transfer from General | 39,083 | Transfer from General | 82,072 | State of KS Grant | - | Interest | 3,604 | State of KS Grant | - | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 39,083 | Total Receipts | 82,072 | Total Receipts | - | Total Receipts | 3,604 | Total Receipts | - | 124,759 |
| Resources Available: | 95,071 | Resources Available: | 104,017 | Resources Available: | - | Resources Available: | 2,003,338 | Resources Available: | - | 2,202,426 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | | | | | | | |
| Capital Outlay | 11,025 | Capital Outlay | 9,505 | Capital Outlay | - | Contractual Serivces | 131,270 | Capital Outlay | 25,877 | |
| Debt Service: | | | | | | Capital Outlay | 4,072 | | | |
| Principal | 46,090 | | | | | Debt Service: | | | | |
| Interest | 2,443 | | | | | Bond Interest | 50,888 | | | |
| | | | | | | Bond Issuance | 750 | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 59,558 | Total Expenditures | 9,505 | Total Expenditures | - | Total Expenditures | 186,980 | Total Expenditures | 25,877 | 281,920 |
| Cash Balance Dec 31 | 35,513 | Cash Balance Dec 31 | 94,512 | Cash Balance Dec 31 | - | Cash Balance Dec 31 | 1,816,358 | Cash Balance Dec 31 | (25,877) | **1,920,506** ** |
| | | | | | | | | | **See Tab B** | **1,920,506** ** |

**Note: These two block figures should agree.

**CPA Summary**
No assurance is provided.

State of Kansas
City

2022

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

**City of Minneola**

will meet on August 23, 2021 at 7:00 PM at The Civic Connection 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 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 | 435,931 | 29.954 | 433,675 | 37.966 | 481,965 | 110,458 | 39.202 |
| Bond and Interest | 52,125 | 3.144 | | | 24,776 | | |
| Library | 22,410 | 6.000 | 21,600 | 6.000 | 21,200 | 16,906 | 6.000 |
| Library Employee Benefits | 2,400 | 0.647 | 2,400 | 0.677 | 2,400 | 1,950 | 0.692 |
| Employee Benefits | 24,016 | 9.896 | 26,000 | 6.528 | 37,500 | 17,814 | 6.322 |
| | | | | | | | |
| Special Highway | 2,926 | | 3,534 | | 76,000 | | |
| Water Utility | 178,660 | | 251,100 | | 438,350 | | |
| Sewer Utility | 70,528 | | 85,832 | | 121,300 | | |
| Trash Utility | 45,863 | | 51,949 | | 66,000 | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 281,920 | | | | | | |
| | | | | | | | |
| Totals | 1,116,779 | 49.641 | 876,090 | 51.171 | 1,269,491 | 147,128 | 52.216 |
| *Revenue Neutral Rate*** | | | | | | | *52.214* |
| Less: Transfers | 151,155 | | 107,175 | | 133,015 | | |
| Net Expenditure | 965,624 | | 768,915 | | 1,136,476 | | |
| Total Tax Levied | 139,683 | | 147,117 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 2,814,017 | | 2,875,086 | | 2,817,673 | | |
| Outstanding Indebtedness, January 1, | 2019 | | 2020 | | 2021 | | |
| G.O. Bonds | 100,000 | | 50,000 | | - | | |
| Revenue Bonds | - | | - | | - | | |
| Other | 575,543 | | 2,687,312 | | 2,655,000 | | |
| Lease Purchase Principal | 124,144 | | 88,603 | | 75,903 | | |
| Total | 799,687 | | 2,825,915 | | 2,730,903 | | |

*Tax rates are expressed in mills

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

**Brenda Stewart**

City Official Title: City Clerk

City of Minneola

2022

**2022 Neighborhood Revitalization Rebate**

| Budgeted Funds for 2022 | 2021 Ad Valorem before Rebate** | 2021 Mil Rate before Rebate | Estimate 2022 NR Rebate |
|---|---|---|---|
| General | 109,245 | 38.771 | 3,007 |
| Bond and Interest | | | |
| Library | 16,888 | 5.994 | 465 |
| Library Employee Benefits | 1,948 | 0.691 | 54 |
| Employee Benefits | 17,800 | 6.317 | 490 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 145,881 | 51.774 | 4,016 |

2021 July 1 Valuation: 2,817,673

Valuation Factor: 2,817.673

Neighborhood Revitalization Subj to Rebate: 77,552

Neighborhood Revitalization factor: 77.552

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

State of Kansas
City

2022

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
**City of Minneola**
will meet on August 23, 2021 at 7:00 PM at The Civic Connection 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 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 | 435,931 | 29.954 | 433,675 | 37.966 | 481,965 | 110,458 | 39.202 |
| Bond and Interest | 52,125 | 3.144 | | | 24,776 | | |
| Library | 22,410 | 6.000 | 21,600 | 6.000 | 21,200 | 16,906 | 6.000 |
| Library Employee Benefits | 2,400 | 0.647 | 2,400 | 0.677 | 2,400 | 1,950 | 0.692 |
| Employee Benefits | 24,016 | 9.896 | 26,000 | 6.528 | 37,500 | 17,814 | 6.322 |
| | | | | | | | |
| Special Highway | 2,926 | | 3,534 | | 76,000 | | |
| Water Utility | 178,660 | | 251,100 | | 438,350 | | |
| Sewer Utility | 70,528 | | 85,832 | | 121,300 | | |
| Trash Utility | 45,863 | | 51,949 | | 66,000 | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 281,920 | | | | | | |
| | | | | | | | |
| Totals | 1,116,779 | 49.641 | 876,090 | 51.171 | 1,269,491 | 147,128 | 52.216 |
| *Revenue Neutral Rate*** | | | | | | | *52.214* |
| Less: Transfers | 151,155 | | 107,175 | | 133,015 | | |
| Net Expenditure | 965,624 | | 768,915 | | 1,136,476 | | |
| Total Tax Levied | 139,683 | | 147,117 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 2,814,017 | | 2,875,086 | | 2,817,673 | | |
| Outstanding Indebtedness, January 1, | 2019 | | 2020 | | 2021 | | |
| G.O. Bonds | 100,000 | | 50,000 | | - | | |
| Revenue Bonds | - | | - | | - | | |
| Other | 575,543 | | 2,687,312 | | 2,655,000 | | |
| Lease Purchase Principal | 124,144 | | 88,603 | | 75,903 | | |
| Total | 799,687 | | 2,825,915 | | 2,730,903 | | |

*Tax rates are expressed in mills

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

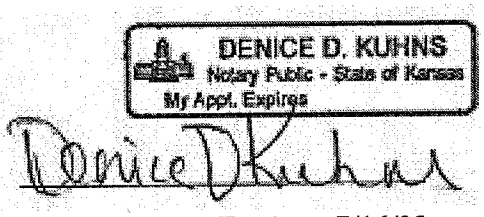
Brenda Stewart
City Official Title: City Clerk

**Affidavit of Publication**

State of Kansas, County of Clark, ss: Clint D Kuhns, of lawful age, being first duly sworn on oath says that he is the principal clerk – bookkeeper of Clark County Gazette, a weekly newspaper printed and published at Minneola, KS; that said newspaper has the following qualifications: (a) it has been published at least fifty (50) times a year and has so published at least five (5) years prior to the first publication of the attached notice; (b) it is entered at the post office as periodical mail matter; (c) it has a general paid circulation on a weekly basis in said county and it is not a trade, religious or fraternal publication; and (d) it is published in Clark County, Kansas; and that the attached legal notice being a copy of Legal Notice as per clipping attached, was published in the regular and entire weekly edition of said newspaper and not any supplement thereof for 1 consecutive week(s), the first publication being on the 29th of July, 2021 being on the 29th day of July, 2021.



Subscribed and sworn to before me this 29th day of July, 2021.




**My Appointment Expires: 7/16/23**

Publication Fee: 128.00

Resolution No. 2021-R05

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

**WHEREAS**, the Revenue Neutral Rate for the City of Minneola was calculated as 52.214 mills by the Clark County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the City of Minneola 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 Minneola, 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 MINNEOLA:**

The City of Minneola shall levy a property tax rate exceeding the Revenue Neutral Rate of 52.214 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, and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

## Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Minneola, HEREBY NOTIFIES THE Clark COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 52.216. The date of our hearing is Aug 23, 2021 at 7:00 ~~AM~~/PM and will be held at Civic Connection in Minneola, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2021.

WITNESS my hand and official seal on July 20, 2021.

(Seal)

Brenda K Stewart

Clerk or Officer of Governing Body

RNR
52.214

**NOTE:** Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.