City of Virgil

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 Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	16,771	1,721	54	0	95	11
Debt Service						
Library						
TOTAL	16,771	1,721	54	0	95	11

County Treas Motor Vehicle Estimate 1,721

County Treas Recreational Vehicle Estimate 54

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 95

County Treas Watercraft Tax Estimate 11

Motor Vehicle Factor 0.10262

Recreational Vehicle Factor 0.00322

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00566

Watercraft Factor 0.00066

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Virgil

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Virgil

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Virgil

2022

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 As Beginning of 2021	Payments Due 2021	Payments Due 2022
				Totals	**0**	**0**	**0**

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

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Virgil 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	17,716	25,625	17,790
Receipts:			
Ad Valorem Tax	18,982	16,771	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,100	1,721
Recreational Vehicle Tax		72	54
16/20M Vehicle Tax			0
Commercial Vehicle Tax		479	95
Watercraft Tax		13	11
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax			
Franchise Tax	1,739	1,700	1,700
Licenses			
Building Permits			
State of Kansas			
Reimbursements	737	2,130	2,130
Equipment Sold	5,100		
In Lieu of Tax (IRB)			
Interest on Idle Funds	28		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**26,586**	**23,265**	**5,711**
Resources Available:	**44,302**	**48,890**	**23,501**
Expenditures:			
Salaries & Wages	3,932	6,900	6,900
Employee Benefits	1,861	2,000	2,000
Office Supplies	679	500	500
Utilities	6,806	8,000	8,000
Repairs & Maintenance	259	3,750	3,750
Mowing	739	950	950
Publications	25	500	500
Professional Fees	476	1,000	1,000
Insurance	1,693	2,300	2,300
Dues	325	400	400
Bank Charges			
Street Repairs	1,882	4,800	13,735
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**18,677**	**31,100**	**40,035**
Unencumbered Cash Balance Dec 31	25,625	17,790	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	32,800	31,100	40,035
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	40,035
		Tax Required	16,534
	Delinquent Comp Rate:	1.4%	233
		Amount of 2021 Ad Valorem Tax	**16,767**

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Virgil 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	3,469	4,692	722
Receipts:			
State of Kansas Gas Tax	1,666	1,630	1,620
County Transfers Gas		0	0
Reimbursements			3,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,666**	**1,630**	**4,920**
Resources Available:	**5,135**	**6,322**	**5,642**
Expenditures:			
Street Repair and Maintenance	443	5,600	5,600
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**443**	**5,600**	**5,600**
Unencumbered Cash Balance Dec 31	4,692	722	42
2020/2021/2022 Budget Authority Amount:	6,000	5,600	5,600

Adopted Budget **Water and Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	25,609	31,820	14,670
Receipts:			
Charges to Customers	38,188	36,000	36,000
Reimbursements			2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**38,188**	**36,000**	**38,500**
Resources Available:	**63,797**	**67,820**	**53,170**
Expenditures:			
Salaries & Wages	11,440	13,000	13,000
Utilities	1,394	2,000	2,000
Supplies & Testing	3,118	6,000	6,000
Repairs & Maintenance	195	13,500	13,500
Solid Waste	7,003	8,000	8,000
Employment Taxes	1,946	2,000	2,000
State Water Fees	55	150	150
Water Purchased	6,521	7,500	7,500
Dues	59	100	100
CCR Report	15	500	500
Waste Water Permit	185	200	200
Operators Certificate		100	100
Publications		100	100
Sales Tax	6		
Staff Training & Education	40		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**31,977**	**53,150**	**53,150**
Unencumbered Cash Balance Dec 31	31,820	14,670	20
2020/2021/2022 Budget Authority Amount:	53,150	53,150	53,150

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

2022

NOTICE OF BUDGET HEARING

The governing body of
City of Virgil
will meet on July 14, 2021 at 7:00 PM at City Hall, Virgil, Ks 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, Virgil, Ks and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	18,677	53.578	31,100	52.837	40,035	16,767	50.746
Debt Service							
Library							
Special Highway	443		5,600		5,600		
Water and Sewer	31,977		53,150		53,150		
Totals	51,097	53.578	89,850	52.837	98,785	16,767	50.746
*Revenue Neutral Rate***							50.758
Less: Transfers	0		0		0		
Net Expenditure	51,097		89,850		98,785		
Total Tax Levied	16,491		16,771		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	307,795		317,410		330,413		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Betty Titus
City Official Title: Treasurer

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

Summary of Significant Forecast Assumptions and Accounting Policies -

1. The accompanying forecast presents, to the best of management's knowledge and belief, the City's actual results of operations for the year ended December 31, 2020 and the projected amounts for the years ending December 31, 2021 and 2022. Accordingly, the forecast reflects management's judgment as of June 24, 2021, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and these differences may be material.
2. This forecast is prepared on the prescribed budget form as established by the State of Kansas and utilizes the cash basis of accounting rather than the accrual basis of accounting required by generally accepted accounting principles.
3. Management has elected to omit substantially all disclosures normally included with historical and prospective financial statements.
4. 2021 actual receipts and expenditures are reported as equal to the 2021 budgeted amounts except for the following -
5. 2022 receipts for tax revenues other than Ad Valorem taxes are based on estimates provided by the Greenwood County Treasurer.
6. 2022 non-tax receipts for all funds are estimated at the same amounts as in 2021 except in the Special Highway and Water and Sewer Funds where Reimbursements (Receipts) were added to avoid negative cash balances.
7. 2022 expenditures for all funds are estimated at the same amounts as in 2021 with the following exceptions -
   General Fund - Street Repair is increased by $8,935 to maintain a comparable mill levy rate.

2022

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General	18,677	53.578	31,100	52.837	40,035	16,767	50.746
Debt Service							
Library							
Special Highway	443		5,600		5,600		
Water and Sewer	31,977		53,150		53,150		
Totals	51,097	53.578	89,850	52.837	98,785	16,767	50.746
*Revenue Neutral Rate***							50.758
Less: Transfers	0		0		0		
Net Expenditure	51,097		89,850		98,785		
Total Tax Levied	16,491		16,771		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	307,795		317,410		330,413		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Betty Titus
City Official Title: Treasurer

Betty Titus

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

Donna Olson

Greenwood County Treasurer * 311 N MAIN * EUREKA KS 67045 * Telephone 620-583-8146 * Fax 620-583-8127

COUNTY TREASURER BUDGET INFORMATION

Virgil City Clerk
Orella Hosack
PO Box 79
Virgil, KS 66870

THE FOLLOWING **ESTIMATES** ARE PROVIDED FOR THE PREPARATION OF YOUR **2022 BUDGET**:

Local Ad Valorem Tax Reduction Fund (LAVTR) K.S.A. 79-2960	
County and City Revenue Sharing Fund K.S.A. 79-2967	
Local Alcoholic Liquor Fund K.S.A. 1986 Supp. 79-41a04(f)	
Motor Vehicle Tax K.S.A. 79-5111	1,721.19
Special City & County Highway K.S.A. 79-3425c	
County and City Retailers Sales Tax K.S.A. 1986 Supp. 12-187	
Recreational Vehicle Tax K.S.A. 1996 Supp. 79-5111	53.85
16m/20m Truck Tax	
Commercial Motor Vehicle	94.89
Watercraft Tax	11.32

March 30, 2020 Provided By: Donna Olson
Date Greenwood County Treasurer

County Clerk's Budget Information for 2022 Budget Year
Greenwood County values
VIRGIL CITY

- Estimated Assesed Valuation as of TUESDAY, JUNE 8, 2021:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	138,767	0	0	530
State Assessed	176,981	131		
Severed Minerals	0			
Personal Property	14,665			
Oil & Gas	0			
Total Value	330,413	131		

- Personal Property: 14,665
(Use this amount on Computation to Determine Limit for 2022 budget, line 5a)

Revenue Neutral Rate 50.758

- Actual tax rates levied for the 2021 budget: (2020 levies)

SAC	Fund	Rate
097	EMPL. BNFT.	.000
135	GENERAL OPERATING	52.837
203	SPECIAL LIABILITY	.000
	Total Levied	52.837

- Final Assessed Valuation from the November 2020 abstract: 317,410

- 2020 Personal Property: 14,299
(Use this amount on Computation to Determine Limit for 2022 budget, line 5b)

- Gross Earnings (Intangible) Tax Estimate: .00

- Neighborhood Revitalization District:
Valuation Subject to Rebates 0

- 2019 average tax delinquency percentage: 1.408366

- 2019 delinquency percentage for special assessments: 58.358662

Date Provided: 06/08/2021 Provided by: Kathy Robison
Greenwood County Clerk

GREENWOOD COUNTY CLERK SEAL KANSAS

State of Kansas
City

2022

CERTIFICATE
To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
City of Virgil
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.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	40,035	16,767	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	5,600		
Water and Sewer		7	53,150		
Totals		xxxxxx	98,785	16,767	
Budget Summary		8			County Clerk's Use Only
Neighborhood Revitalization					
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Michael D Bartlow, CPA
Michael D Bartlow, Chartered
Address:
118 S Third St, PO Box 427
Madison, Ks 66860
Email:
mikebartlow@sunflower.com

Date Attested: July 20 , 2021

Kathy Robinson
County Clerk

Governing Body

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Virgil **, HEREBY NOTIFIES THE** Greenwood **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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ in _____, 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 June 24, 2021.

(Seal)

Clerk or Officer of Governing Body

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.

(Published in The Eureka Herald, Wednesday, June 30, 2021)

State of Kansas
City

2022

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Other	0	0	0
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** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Betty Titus
City Official Title: Treasurer

Betty Titus