State of Kansas
City

2022

CERTIFICATE

To the Clerk of Montgomery County, State of Kansas
We, the undersigned, officers of
City of Dearing
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	64,125	5,413	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	25,061		
Regular Sales Tax		7	110,631		
Water Utility		8	159,229		
Sewer Utility		8	67,113		
Meter Deposits		9	3,214		
Refuse Utility		9	99,387		
Road & Bridge Sales Tax		10	126,092		
Totals		xxxxxx	654,852	5,413	
Budget Summary		11			County Clerk's Use Only
Neighborhood Revitalization		0			
					Nov 1, 2021 Total Assessed Valuation

Montgomery County, Kansas SEAL COUNTY CLERK

Unassisted
Patricia K. Smith
P. O. Box 231
Dearing, KS 67340

patriciaksmith@dearingcity.kscoxmail.com

Date Attested: 8-5- 2021

Charlotte Jekmudt
County Clerk

Mayor

Governing Body

Input Sheet for City Budget Workbook

Enter city name ("City of _____"):	City of Dearing
Enter county name followed by "County":	Montgomery County

Enter year being budgeted (YYYY): 2022

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2021 Budget, Certificate Page. If budget was amended, use the amended figures.

Fund Names:	Statute	2021 Expenditures	2020 Ad Valorem Tax
General	12-101a	65,125	8,985
Debt Service	10-113		
Library	12-1220		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax Levy Funds for 2021 Budgeted Year			8,985

Other (non-tax levy) fund names:	
Special Highway	24,055
Regular Sales Tax	110,407
Watwe Utility	162,586
Sewer Utility	71,348
Meter Deposits	1,936
Refuse Utility	90,957
Single No Tax Levy Fund:	
Road & Bridge Sales Tax	
Total Expenditures for 2021 Budgeted Year	526,414

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2021 Budget, Budget Sumary Page.

	2019 Tax Rate (2020 Column)
General	4.999
Debt Service	
Library	
0	
0	
0	
0	
Total	4.999

Total Tax Levied (2020 budget column)		5
Assessed Valuation (2020 budget column)		1,811,749

City of Dearing 2022

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's Budget Information	
Total Assessed Valuation for 2021	1,154,109
New Improvements, Remodeling and Renovations for 2021	6,892
Personal Property for 2021	18,440
Territory Added: (Current Year Only)	
Real Estate	0
State Assessed	0
New Improvements	0
Property that has changed in use for 2021	7,808
Personal Property - 2020	22,471
Expiration of Property Tax Abatements	0
Gross earnings (intangible) tax estimate for 2022	0
Neighborhood Revitalization	0

Revenue Neutral Rate 5

Actual Tax Rates for the 2021 Budget

Fund	Rate
General	4 954
Debt Service	
Library	
0	
0	
0	
0	
Total	4 954

Final Assessed Valuation from the November 1, 2020 Abstract 1,813,578

From the County Treasurer's Budget Information - Budget Year Estimates	
Motor Vehicle Tax Estimate	2,036
Recreational Vehicle Tax Estimate	16
16\20 M Vehicle Tax Estimate	2
Commercial Vehicle Tax Estimate	15
Watercraft Tax Estimate	14
LAVTR	0
City and County Revenue Sharing	0

Computation of Delinquency

Actual Delinquency for 2019 Tax - (e g rate 01213 = 1 213%, key in 1 2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 9 0%

**Note The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year

From the League of Municipalities' Budget Tips (Special City and County Highway Fund)	
2022 State Distribution for Kansas Gas Tax	9,750
2022 County Transfers for Gas***	1,560
Adjusted 2021 State Distribution for Kansas Gas Tax	9,800
Adjusted 2021 County Transfers for Gas***	1,570

***Note Only used when a portion of the county monies are distributed to the cities under the provisions of K S A 79-3425c

From the 2020 Budget Certificate Page	
Funds	2020 Expenditure Amounts Budget Authority
General	68,725
Debt Service	
Library	
0	
0	
0	
0	
Special Highway	46,273
Regular Sales Tax	131,152
Watwe Utility	180,311
Sewer Utility	59,080
Meter Deposits	1,303
Refuse Utility	86,137
Road & Bridge Sales	66,452

Note If the 2020 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts

City of Dearing

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	8,985	2,036	16	2	15	14
Debt Service						
Library						
TOTAL	8,985	2,036	16	2	15	14

County Treas Motor Vehicle Estimate 2,036

County Treas Recreational Vehicle Estimate 16

County Treas 16/20M Vehicle Estimate 2

County Treas Commercial Vehicle Tax Estimate 15

County Treas Watercraft Tax Estimate 14

Motor Vehicle Factor 0.22660

Recreational Vehicle Factor 0.00178

16/20 Vehicle Factor 0.00022

Commercial Vehicle Factor 0.00167

Watercraft Factor 0.00156

City of Dearing

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:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Dearing

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
NONE							
				Totals	0	0	0

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

City of Dearing 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	28,828	29,850	30,770
Receipts			
Ad Valorem Tax	8,387	9,000	xxxxxxxxxxxxxxx
Delinquent Tax	811	1,000	2,036
Motor Vehicle Tax	2,036	1,600	1,800
Recreational Vehicle Tax	16	15	16
16/20M Vehicle Tax	7	5	2
Commercial Vehicle Tax	15	14	15
Watercraft Tax	13	10	14
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	240	168	200
Personal Property			
Compensating Use Tax			
Local Sales Tax			
Franchise Tax	21,727	23,000	24,000
Licenses, Copy & Fax	111	115	120
Building Permits			
State of Kansas			
Insurance Dividend	1,399	1,183	1,200
In Lieu of Tax (IRB)			
Interest on Idle Funds	33	35	37
Neighborhood Revitalization Rebate			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R	NO	NO	NO
Total Receipts	**34,762**	**36,145**	**29,440**
Resources Available:	**63,590**	**65,995**	**60,210**
Expenditures			
Salaries & Wages	13,501	14,000	16,000
Employee Benefits	3,054	3,200	3,400
Utilities	7,641	8,500	9,000
Office Supplies & Expense	3,921	3,900	4,200
Insurance & Legal	5,598	5,600	5,800
State of Kansas Malt Beverage	25	25	25
Park Operation & Maintenance	0	0	1,000
Capital Outlay	0	0	24,700
Cash Forward (2022 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Non-Appropriated Balar		NO	NO
Total Expenditures	**33,740**	**35,225**	**64,125**
Unencumbered Cash Balance Dec 31	29,850	30,770	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	68,725	65,125	64,125
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	64,125
		Tax Required	4,966
	Delinquent Comp Rate	4 8%	447
		Amount of 2021 Ad Valorem Tax	**5,413**

CPA Summary

City of Dearing 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	32,000	11,828	13,123
Receipts:			
State of Kansas Gas Tax	9,955	9,800	9,750
County Transfers Gas	1,810	1,570	1,560
Insurance, culverts & Donation	1,407	550	550
Animal Fees & Equipment Sale	1,250	50	50
Interest on Idle Funds	22	25	28
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R	NO	NO	NO
Total Receipts	**14,444**	**11,995**	**11,938**
Resources Available:	**46,444**	**23,823**	**25,061**
Expenditures:			
Legal Publications & Insurance	2,694	2,500	2,500
Salary, Wages & Employee Benefits	3,013	3,200	4,000
Repairs, Materials, Supplies & Utilities	5,081	3,000	4,000
Capital Outlay	23,828	2,000	14,561
Cash Forward (2022 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E	NO	NO	NO
Total Expenditures	**34,616**	**10,700**	**25,061**
Unencumbered Cash Balance Dec 31	11,828	13,123	0
2020/2021/2022 Budget Authority Amoun	46,273	24,055	25,061

Adopted Budget **Regular Sales Tax**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	113,047	81,776	85,851
Receipts:			
State Tax Receipts	15,676	16,000	16,500
Compensating Use Tax	7,176	8,000	8,200
Interest on Idle Funds	108	75	80
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R	NO	NO	NO
Total Receipts	**22,960**	**24,075**	**24,780**
Resources Available:	**136,007**	**105,851**	**110,631**
Expenditures:			
General	0	4,000	4,000
Road	46,062	2,000	91,631
Water	8,169	10,000	10,000
Sewer	0	4,000	5,000
Cash Forward (2022 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E	NO	NO	NO
Total Expenditures	**54,231**	**20,000**	**110,631**
Unencumbered Cash Balance Dec 31	81,776	85,851	0
2020/2021/2022 Budget Authority Amoun	131,152	110,407	110,631

CPA Summary

City of Dearing 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	46,474	35,639	31,689
Receipts:			
sales	117,217	120,000	123,000
Penalties & Sales Tax	2,996	3,200	3,300
Taps, HookOns & Returned Check Fees	330	500	600
Water Protection Fees	274	310	320
Interest on Idle Funds	322	300	320
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R	NO	NO	NO
Total Receipts	**121,139**	**124,310**	**127,540**
Resources Available:	**167,613**	**159,949**	**159,229**
Expenditures:			
Salary, Wages & Employee Benefits	33,042	35,000	36,000
Water & Electric	81,431	83,000	84,000
Sales Tax	190	200	220
Lab Fees, Insurance & Legal Fees	2,729	3,000	3,200
Tower Maintenance	0	1,500	0
Water Protestion & Clean Drinking Water	543	560	570
Supplies & Repair Expense	14,039	5,000	5,500
Capital Outlay			29,739
Cash Forward (2022 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E	NO	NO	NO
Total Expenditures	**131,974**	**128,260**	**159,229**
Unencumbered Cash Balance Dec 31	35,639	31,689	0
2020/2021/2022 Budget Authority Amount	180,311	162,586	159,229

Adopted Budget **Sewer Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	29,095	28,841	39,085
Receipts:			
Charges to Customers	25,848	27,000	28,000
Taps	0	0	0
Interest on Idle Funds	20	24	28
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R	NO	NO	NO
Total Receipts	**25,868**	**27,024**	**28,028**
Resources Available:	**54,963**	**55,865**	**67,113**
Expenditures:			
Salary & Wages	8,804	9,500	9,500
Employee Benefits	84	90	95
Utilities, Supplies & Repairs	3,554	4,200	5,000
Insurance, Lab Fees & Permits	1,672	2,000	2,200
Legal Fees & Publications	8	20	25
Capital Outlay & Contract Work	12,000	970	50,293
Cash Forward (2022 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E	NO	NO	NO
Total Expenditures	**26,122**	**16,780**	**67,113**
Unencumbered Cash Balance Dec 31	28,841	39,085	0
2020/2021/2022 Budget Authority Amount	59,080	71,348	67,113

CPA Summary

City of Dearing 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Meter Deposits**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,102	1,510	1,712
Receipts:			
Deposits	1,425	1,400	1,500
Taps	200	0	0
Interest on Idle Funds	1	2	2
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R	NO	NO	NO
Total Receipts	**1,626**	**1,402**	**1,502**
Resources Available:	**2,728**	**2,912**	**3,214**
Expenditures:			
Refunds	650	600	2,414
Interest & Refunded Deposits	568	600	800
Cash Forward (2022 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E	NO	NO	NO
Total Expenditures	**1,218**	**1,200**	**3,214**
Unencumbered Cash Balance Dec 31	1,510	1,712	0
2020/2021/2022 Budget Authority Amount	1,303	1,936	3,214

Adopted Budget **Refuse Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	45,221	49,692	47,337
Receipts:			
Charges to Customers	49,135	50,000	52,000
Interest on Idle Funds	50	50	50
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R	NO	NO	NO
Total Receipts	**49,185**	**50,050**	**52,050**
Resources Available:	**94,406**	**99,742**	**99,387**
Expenditures:			
Salaries, Wages & Employee Benefits	1,294	1,350	1,500
Insurance & Publications	51	55	55
Hauling Fees	43,369	46,000	48,832
Unsafe Structures	0	5,000	49,000
Cash Forward (2022 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E	NO	NO	NO
Total Expenditures	**44,714**	**52,405**	**99,387**
Unencumbered Cash Balance Dec 31	49,692	47,337	0
2020/2021/2022 Budget Authority Amount	86,137	90,957	99,387

CPA Summary

City of Dearing 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Road & Bridge Sales Tax**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	54,345	77,257	101,322
Receipts:			
Sales Tax Receipts	15,676	16,000	16,500
Compensating Use Tax	7,176	8,000	8,200
Interest on Idle Funds	60	65	70
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec	NO	NO	NO
Total Receipts	**22,912**	**24,065**	**24,770**
Resources Available:	**77,257**	**101,322**	**126,092**
Expenditures:			
Road & Bridge Repairs & Expenses	0	0	126,092
Cash Forward (2022 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp	NO	NO	NO
Total Expenditures	**0**	**0**	**126,092**
Unencumbered Cash Balance Dec 31	77,257	101,322	0
2020/2021/2022 Budget Authority Amoun	66,452	0	126,092

CPA Summary

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of
City of Dearing
will meet on August 5, 2021 at 7:00 p.m. at Dearing City Hall 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-306 S. Independence Ave. 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	33,740	4.999	35,225	4.954	64,125	5,413	4.690
Debt Service							
Library							
Special Highway	34,616		10,700		25,061		
Regular Sales Tax	54,231		20,000		110,631		
Watwe Utility	131,974		128,260		159,229		
Sewer Utility	26,122		16,780		67,113		
Meter Deposits	1,218		1,200		3,214		
Refuse Utility	44,714		52,405		99,387		
Road & Bridge Sales Tax	0				126,092		
Totals	326,615	4.999	264,570	4.954	654,852	5,413	4.690
*Revenue Neutral Rate***							4.847
Less: Transfers	0		0		0		
Net Expenditure	326,615		264,570		654,852		
Total Tax Levied	5		8,985		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,811,749		1,813,578		1,154,109		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	13,035	0	0
Lease Purchase Principal	0	0	0
Total	13,035	0	0

*Tax rates are expressed in mills

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

Patricia K. Smith
City Official Title: City Clerk

(First published in the Independence Daily Reporter July 21, 2020)

2022

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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	33,740	4.954	35,225	4.954	64,125	5,413	4.690
Debt Service							
Library							
Special Highway	34,616		10,700		25,061		
Regular Sales Tax	54,231		20,000		110,631		
Watwe Utility	131,974						
Sewer Utility	26,122		16,780		67,113		
Meter Deposits	1,218		1,200		3,214		
Refuse Utility	44,714		52,405		99,387		
Road & Bridge Sales Tax			225		125,867		
Totals	326,615	4.954	136,535	4.954	495,398	5,413	4.690
*Revenue Neutral Rate***							4.847
Less: Transfers	0		0		0		
Net Expenditure	326,615		136,535		495,398		
Total Tax Levied	5		8,985		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,811,749		1,813,578		1,154,109		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	13,035	0	0
Lease Purchase Principal	0	0	0
Total	13,035	0	0

*Tax rates are expressed in mills

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

Patricia K. Smith

City Official Title: City Clerk

Estimated Value Of One Mill For 2022

The estimated value of one mill would be: $1,154.00

Want The Mill Rate The Same As For 2021?

2021 Mill Rate Was:	4.954
2022 Tax Levy Fund Expenditures Must Be Increased By:	$304
	$0

Impact On Keeping The Same Mill Rate As For 2021

2022 Ad Valorem Tax Revenue:	$5,413
2021 Ad Valorem Tax Revenue:	$5,717
Change in Ad Valorem Tax Revenue:	-$304

What Mill Rate Would Be Desired?

Current 2022 Estimated Mill Rate:	4.690
Desired 2022 Mill Rate:	0.000
2022 Ad Valorem Tax:	$0
2022 Tax Levy Fund Exp. Changed By:	$0

July 21, 2021

Affidavit of Publication

STATE OF KANSAS
Montgomery County, ss:
Josh Umholtz, being first duly sworn, deposes and says: That he is the **Publisher** of the

Independence Daily Reporter

a daily newspaper printed in the state of Kansas, and published in and of general circulation in Montgomer County, Kansas, with a general paid circulation on a daily basis in Montgomery County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.
Said newspaper is published daily at least weekly 50 times a year, has been 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 Independence 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 **1 time on July 21, 2021**

Subscribed to and sworn before me on this **21st** day of **July, 2021.**
Printer's fee: **$265.44**

Notary Public
My commission expires: **August 9, 2021**

TRACY D. HARDER
Notary Public - State of Kansas
My Appt. Expires