State of Kansas
City

2022

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
City of Corning
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
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	180,242	59,397	
Debt Service	10-113	8			
Library	12-1220	8	4,687	3,843	
Special Highway		9	7,343		
Water		9	49,802		
Sewer		10	13,270		
Trash		10	16,868		
Special Parks & Recreation		11	543		
		11			
Non-Budgeted Funds		12			
Totals		xxxxxx	272,754	63,240	
Budget Summary		13			County Clerk's Use Only
Neighborhood Revitalization					
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Date Attested: 07-21, 2021

Marlene A Rempe
County ~~Clerk~~

Governing Body

City of Corning

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	59,326	8,221	259	58	1,878	19
Debt Service						
Library	3,914	542	17	4	124	1
TOTAL	63,240	8,763	276	62	2,002	20

County Treas Motor Vehicle Estimate 8,763

County Treas Recreational Vehicle Estimate 276

County Treas 16/20M Vehicle Estimate 62

County Treas Commercial Vehicle Tax Estimate 2,002

County Treas Watercraft Tax Estimate 20

Motor Vehicle Factor 0.13857

Recreational Vehicle Factor 0.00436

16/20 Vehicle Factor 0.00098

Commercial Vehicle Factor 0.03166

Watercraft Factor 0.00032

City of Corning

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.

City of Corning

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:											
Series 2015 A	1/30/2015	10/1/2035	3.40	450,000	364,000	Apr		6,188		5,865	
						Oct	Oct	6,188	19,000	5,865	20,000
Total G.O. Bonds					**364,000**			**12,376**	**19,000**	**11,730**	**20,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**364,000**			**12,376**	**19,000**	**11,730**	**20,000**

City of Corning

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.**

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

Budgeted Year: 2022

Library found in: City of Corning
Nemaha 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	$3,914	$3,843
Delinquent Tax	$0	$0
Motor Vehicle Tax	$463	$542
Recreational Vehicle Tax	$6	$17
16/20M Vehicle Tax	$23	$4
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$4,406	$4,406
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,377,021	$1,499,097
Did Assessed Valuation Decrease?	No	
Levy Rate	2.564	2.564
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 Corning 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	154,886	216,540	77,819
Receipts:			
Ad Valorem Tax	63,865	59,326	xxxxxxxxxxxxxxxxxx
Delinquent Tax	350		
Motor Vehicle Tax	8,635	7,535	8,221
Recreational Vehicle Tax	282	95	259
16/20M Vehicle Tax	396	375	58
Commercial Vehicle Tax	2,049	1,749	1,878
Watercraft Tax		19	19
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	422	480	391
Compensating Use Tax	4,716	4,000	4,000
Local Sales Tax	16,975	16,000	16,000
Franchise Tax	5,904	5,500	5,900
Donations	6,000	1,000	1,000
Fees		600	600
Rent	3,896	6,000	6,000
Utility Reimbursement	56		
Reimbursements	3,989	700	700
Sale of Equipment (tractor)	4,500		
Auto Insurance Covid Adjustment	34		
Interest on Idle Funds	1,194	1,000	1,000
Neighborhood Revitalization Rebate	-4,039	-3,000	-3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**119,224**	**101,379**	**43,026**
Resources Available:	**274,110**	**317,919**	**120,845**
Expenditures:			
Salaries & Wages	3,864	4,000	6,000
Employee Benefits	1,506	1,500	1,700
Fee & Licenses	24,548	15,000	20,000
Fuel & Oil	207	1,100	1,100
Insurance	8,396	8,500	8,700
Repairs	3,001	7,000	25,000
Supplies	2,681	6,000	10,000
Utilities	12,827	15,000	17,000
Streets-Chip & Seal			
Streets-Improvements		180,000	50,000
New Equipment			
Capital Outlay			30,742
Contract Labor	540	2,000	10,000
Annexation			
Transfer to Playground (Walking Trail)			
Transfer to Corning Fire Department			
Donation to Step Foundation			
Taxes-Prop (new ballfield/batting cage)			
Rent Remibursement			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**57,570**	**240,100**	**180,242**
Unencumbered Cash Balance Dec 31	216,540	77,819	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	109,194	247,093	180,242
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	180,242
		Tax Required	59,397
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	**59,397**

CPA Summary

City of Corning 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	256	256
Receipts:			
Ad Valorem Tax	3,928	3,914	xxxxxxxxxxxxxxxxxx
Delinquent Tax	20		
Motor Vehicle Tax	499	463	542
Recreational Vehicle Tax	16	6	17
16/20M Vehicle Tax	25	23	4
Commercial Vehicle Tax	116	108	124
Watercraft Tax		1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-248	-100	-100
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	4,356	4,415	588
Resources Available:	4,356	4,671	844
Expenditures:			
Appropration to Library Board	4,100	4,415	4,687
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	4,100	4,415	4,687
Unencumbered Cash Balance Dec 31	256	256	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	4,400	4,415	4,687
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,687
		Tax Required	3,843
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	3,843

Qualifies for S

CPA Summary

City of Corning 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	4,898	9,151	3,123
Receipts:			
State of Kansas Gas Tax	4,253	4,240	4,220
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,253**	**4,240**	**4,220**
Resources Available:	**9,151**	**13,391**	**7,343**
Expenditures:			
Street Repair and Maint	0	10,268	7,343
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**10,268**	**7,343**
Unencumbered Cash Balance Dec 31	9,151	3,123	0
2020/2021/2022 Budget Authority Amount:	6,162	10,268	7,343

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	32,421	20,634	11,302
Receipts:			
Charges to Customers	36,823	38,000	38,000
Sales Tax Payable	434	500	500
New Meter Fees	300		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**37,557**	**38,500**	**38,500**
Resources Available:	**69,978**	**59,134**	**49,802**
Expenditures:			
Salaries & Wages	3,460	4,000	4,000
Employee Benefits			
Utilities	12,871	13,000	14,000
Fees & Licenses	2,216	2,700	2,700
Supplies	538	1,000	1,000
Sales Taxes	388	600	600
Repairs & Maintenance	6,180	3,000	3,704
Bond Payments (3/4)	23,691	23,532	23,798
Transfer to General			
New Building			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**49,344**	**47,832**	**49,802**
Unencumbered Cash Balance Dec 31	20,634	11,302	1
2020/2021/2022 Budget Authority Amount:	59,948	56,730	49,802

CPA Summary

City of Corning 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	13,772	4,764	2,270
Receipts:			
Charges to Customers	10,374	11,000	11,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec	.		
Total Receipts	**10,374**	**11,000**	**11,000**
Resources Available:	**24,146**	**15,764**	**13,270**
Expenditures:			
Salaries & Wages	1,800	2,000	2,000
Employee Benefits			
New Equipment			
Fees & Licenses	1,482	1,500	1,500
Supplies	193	250	250
Utilities	805	900	1,000
Repairs & Maintenance	7,805	1,000	587
Bond Payment (1/4)	7,297	7,844	7,933
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**19,382**	**13,494**	**13,270**
Unencumbered Cash Balance Dec 31	4,764	2,270	1
2020/2021/2022 Budget Authority Amount:	19,382	16,390	13,270

Adopted Budget **Trash**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,893	2,368	1,868
Receipts:			
Charges to Customers	13,465	15,000	15,000
Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**13,465**	**15,000**	**15,000**
Resources Available:	**16,358**	**17,368**	**16,868**
Expenditures:			
Contracts	13,990	15,000	15,000
Supplies		500	1,868
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**13,990**	**15,500**	**16,868**
Unencumbered Cash Balance Dec 31	2,368	1,868	0
2020/2021/2022 Budget Authority Amount:	14,807	17,893	16,868

CPA Summary

City of Corning 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	245	272	152
Receipts:			
Local Alcholic Liquor Tax	422	480	391
Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**422**	**480**	**391**
Resources Available:	**667**	**752**	**543**
Expenditures:			
Repairs & Maintenance	83	600	543
Contract Labor	240		
Supplies	72		
New Equipment			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**395**	**600**	**543**
Unencumbered Cash Balance Dec 31	272	152	0
2020/2021/2022 Budget Authority Amount:	564	640	543

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:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	0	0	0

CPA Summary

City of Corning

NON-BUDGETED FUNDS

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

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cornstock		**Playground**		**Donations**		**Wind Energy**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,866	Cash Balance Jan 1	8,000	Cash Balance Jan 1	1,056	Cash Balance Jan 1	0	Cash Balance Jan 1		15,922
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
						NexEra	250,000			
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	250,000	Total Receipts	0	250,000
Resources Available:	6,866	Resources Available:	8,000	Resources Available:	1,056	Resources Available:	250,000	Resources Available:	0	265,922
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	6,866	Cash Balance Dec 31	8,000	Cash Balance Dec 31	1,056	Cash Balance Dec 31	250,000	Cash Balance Dec 31	0	265,922 **
										265,922 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of
City of Corning
will meet on July 21, 2021 at 7:00 PM at Community Center 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 Marlene Rempe's residence 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	57,570	47.740	240,100	45.929	180,242	59,397	39.622
Library	4,100	2.936	4,415		4,687	3,843	2.564
Special Highway			10,268		7,343		
Water	49,344		47,832		49,802		
Sewer	19,382		13,494		13,270		
Trash	13,990		15,500		16,868		
Special Parks & Recreation	395		600		543		
Reserves							
Totals	144,781	50.676	332,209	45.929	272,754	63,240	42.186
*Revenue Neutral Rate***							42.187
Less: Transfers	0		0		0		
Net Expenditure	144,781		332,209		272,754		
Total Tax Levied	68,090		63,240		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,343,667		1,377,021		1,499,097		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	400,000	382,000	364,000
Lease Purchase Principal	0	0	0
Total	400,000	382,000	364,000

*Tax rates are expressed in mills

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

Marlene Rempe
City Official Title: Treasurer