State of Kansas
City
2022

CERTIFICATE

To the Clerk of BROWN, State of Kansas
We, the undersigned, officers of
ROBINSON
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	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			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	148,230	57,562	
Fire Equipment	19-119	7	68,000	14,041	
Employee Benefits	12-16, 102	7	7,000		
Special Highway		8			
Water		8	94,000		
Electric		9	185,000		
Sewer & Refuse		9	78,300		
Totals		xxxxxx	580,530	71,603	
					County Clerk's Use Only
Budget Summary		10			
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Wisdom CPAs, LLC

Address:
PO Box 378
Hiawatha, KS 66434
Email:

Attest: Sept. 25, 2021
Dawn M. Boyles
County Clerk

Governing Body

CPA Summary

ROBINSON

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	54,977	5,511	195	126	147	22
Fire Equipment	15,278	1,532	54	35	41	6
Employee Benefits	1,357	136	5	3	4	1
TOTAL	71,612	7,179	254	164	192	29

County Treas Motor Vehicle Estimate 7,179
County Treas Recreational Vehicle Estimate 254
County Treas 16/20M Vehicle Estimate 164
County Treas Commercial Vehicle Tax Estimate 192
County Treas Watercraft Tax Estimate 29

Motor Vehicle Factor 0.10025
Recreational Vehicle Factor 0.00355
16/20M Vehicle Factor 0.00229
Commercial Vehicle Factor 0.00268
Watercraft Factor 0.00040

ROBINSON

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
Electric	General	50,000			K.S.A. 12-825d
Water	Electric		35,000		K.S.A. 12-825d
	Totals	50,000	35,000	0	
	Adjustments*				
	Adjusted Totals	50,000	35,000	0	

*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

ROBINSON

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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Sewer Improvements	10/9/2015	12/31/2055	2.50	797,000	752,658	10/19	10/19	19,016	12,734	19,016	12,734
Total Revenue Bonds					**752,658**			**19,016**	**12,734**	**19,016**	**12,734**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**752,658**			**19,016**	**12,734**	**19,016**	**12,734**

State of Kansas
City

ROBINSON

2022

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
Totals					**0**	**0**	**0**

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

ROBINSON 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	-36,214	1,921	18,289
Receipts:			
Ad Valorem Tax	45,941	51,718	xxxxxxxxxxxxxxxxxx
Delinquent Tax	141	150	
Motor Vehicle Tax	6,577	6,600	5,511
Recreational Vehicle Tax	221	250	195
16/20M Vehicle Tax			126
Commercial Vehicle Tax	147	150	147
Local Sales Tax	**33,608**	34,000	34,000
Donations	**2,949**	3,000	3,000
Franchise Fee	**3,574**	3,600	3,600
Operating Revenue	**26,446**	26,000	26,000
Transfer from Electric Fund	50,000		
Other Income	3,560	16,000	
Interest on Idle Funds	4,190	3,000	3,000
Total Receipts	**177,354**	**144,468**	**75,601**
Resources Available:	**141,140**	**146,389**	**93,889**

ROBINSON

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	141,140	146,389	93,889
Expenditures:			
Contract Labor	**2,012**	2,000	2,000
Fuel	**1,401**	1,500	1,500
Insurance	**15,162**	16,000	16,000
Legal and Professional Fees	**9,688**	10,000	10,000
Office Expenses	**1,435**	1,500	1,500
Payroll Taxes	**4,090**	4,500	4,500
Repairs and Maintenance	**29,959**	20,000	40,130
Supplies and Equipment	**8,803**	9,000	9,000
Utilities	**8,895**	4,600	4,600
Wages	**57,775**	56,000	56,000
Cash Forward (2022 column)			
Miscellaneous		3,000	3,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**139,219**	**128,100**	**148,230**
Unencumbered Cash Balance Dec 31	1,921	18,289	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	165,500	139,500	148,230
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	148,230
		Tax Required	54,341
	Delinquent Comp Rate:	5.9%	3,221
		Amount of 2021 Ad Valorem Tax	57,562

CPA Summary

ROBINSON 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Equipment**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	64,459	66,720	53,077
Receipts:			
Ad Valorem Tax	19,159	14,372	xxxxxxxxxxxxxxxxxx
Delinquent Tax	41		
Motor Vehicle Tax	1,880	1,880	1,532
Recreational Vehicle Tax	63	63	54
16/20M Vehicle Tax			35
Commercial Vehicle Tax	42	42	41
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,185**	**16,357**	**1,668**
Resources Available:	85,644	83,077	54,745
Expenditures:			
Operating Expenses	18,924	30,000	68,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**18,924**	**30,000**	**68,000**
Unencumbered Cash Balance Dec 31	66,720	53,077	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	37,500	32,500	68,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	68,000
		Tax Required	13,255
	Delinquent Comp Rate:	5.9%	786
		Amount of 2021 Ad Valorem Tax	14,041

Adopted Budget **Employee Benefits**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	5,151	6,722	7,014
Receipts:			
Ad Valorem Tax	738	1,277	xxxxxxxxxxxxxxxxxx
Delinquent Tax	814	814	
Motor Vehicle Tax	187	187	136
Recreational Vehicle Tax	6	6	5
16/20M Vehicle Tax	4	4	3
Commercial Vehicle Tax	4	4	4
Total Receipts	**1,753**	**2,292**	**149**
Resources Available:	**6,904**	**9,014**	**7,163**
Expenditures:			
Benefits	182	2,000	7,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**182**	**2,000**	**7,000**
Unencumbered Cash Balance Dec 31	6,722	7,014	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	3,500	5,000	7,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,000
		Tax Required	0
	Delinquent Comp Rate:	5.9%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

ROBINSON 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		0	0
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	0	0	0

Adopted Budget

Water	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	61,385	80,410	94,410
Receipts:			
Charges to Customers	72,363	73,000	73,000
Total Receipts	**72,363**	**73,000**	**73,000**
Resources Available:	**133,748**	**153,410**	**167,410**
Expenditures:			
Cost of Water	19,520	20,000	20,000
Professional	8,345	9,000	9,000
Repairs and Maintenace	3,469	4,000	4,000
Supplies	3,565	4,000	4,000
Wages	17,084	20,000	20,000
Transfer to Water Fund			35,000
Cash Forward (2022 column)			
Miscellaneous	1,355	2,000	2,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,338**	**59,000**	**94,000**
Unencumbered Cash Balance Dec 31	80,410	94,410	73,410
2020/2021/2022 Budget Authority Amount:	88,000	88,000	94,000

CPA Summary

ROBINSON 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	42,104	-40,193	-3,193
Receipts:			
Charges to Customers	159,121	165,000	165,000
Transfer from Water Fund			35,000
Total Receipts	**159,121**	**165,000**	**200,000**
Resources Available:	**201,225**	**124,807**	**196,807**
Expenditures:			
Cost of Electricity	**96,334**	100,000	100,000
Contract Labor	25,533	5,000	26,000
Supplies	15,983	5,000	16,000
Wages	17,084	18,000	18,000
Transfer to General Fund	50,000		
Repairs and Maintenance	34,341		25,000
Miscellaneous	2,142		
Total Expenditures	**241,418**	**128,000**	**185,000**
Unencumbered Cash Balance Dec 31	-40,193	-3,193	11,807
2020/2021/2022 Budget Authority Amount:	232,000	187,000	185,000

See Tab A
See Tab B **See Tab D**

Adopted Budget **Sewer & Refuse**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	88,052	84,191	79,691
Receipts:			
Charges to Customers	49,283	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**49,283**	**50,000**	**50,000**
Resources Available:	**137,335**	**134,191**	**129,691**
Expenditures:			
Wages	17,084	18,000	18,000
Utilities	699	700	700
Legal and Professional Fees	1,510	1,600	1,600
Supplies	75	100	100
Bond Payment	31,749	32,000	32,000
Repairs and Maintenance	1,135	1,200	25,000
Miscellaneous	892	900	900
Total Expenditures	**53,144**	**54,500**	**78,300**
Unencumbered Cash Balance Dec 31	84,191	79,691	51,391
2020/2021/2022 Budget Authority Amount:	72,000	72,000	78,300

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

The governing body of
ROBINSON
will meet on 08/23/21 at 6:30 at Robinson 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 Robinson 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	139,219	52.315	128,100	54.663	148,230	57,562	59.542
Fire Equipment	18,924	14.953	30,000	15.191	68,000	14,041	14.524
Employee Benefits	182	1.491	2,000	1.349	7,000		
Special Highway							
Water	53,338		59,000		94,000		
Electric	241,418		128,000		185,000		
Sewer & Refuse	53,144		54,500		78,300		
Totals	506,226	68.759	401,600	71.203	580,530	71,603	74.066
*Revenue Neutral Rate***							*74.077*
Less: Transfers	50,000		35,000		0		
Net Expenditure	456,226		366,600		580,530		
Total Tax Levied	68,717		71,612		xxxxxxxxxxxxxxxxx		
Assessed Valuation	102,869		1,005,753		966,733		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	765,392	752,658	752,658
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	765,392	752,658	752,658

*Tax rates are expressed in mills

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

Kelly Bryant
City Official Title: City Clerk

To place legal advertisements call (785) 742-2111 or you can email kslegals@npgco.com

Published in the *Hiawatha World* Friday, 8/13/21.

State of Kansas
City

2022

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Lease Purchase Principal	0	0	0
Total	765,392	752,658	752,658

*Tax rates are expressed in mills

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

Kelly Bryant
City Official Title: City Clerk

6690963

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Robinson City **, HEREBY NOTIFIES THE BROWN COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

_____ Yes, we intend to exceed the Revenue Neutral Rate.

The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

X 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.

Dawn M. Boyles

Brown County Clerk

(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.