2022

CERTIFICATE

To the Clerk of Miami County , State of Kansas
We, the undersigned, officers of
City of Fontana
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.

			2022 Adopted Budget		
Table of Contents:		Page No.	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	84,183	15,546	10.941
Debt Service	10-113				0.000
Library	12-1220				0.000
					0.000
					0.000
					0.000
					0.000
Special Highway			12,854		
Water			104,500		
Bond			24,750		
Sewer			79,797		
Trash			19,045		
Totals		xxxxxx	325,129	15,546	10.941
Budget Summary		0			County Clerk's Use Only
Neighborhood Revitalization					1,420,896
					Nov 1, 2021 Total Assessed Valuation

Assisted by:

Address:

Email:

Date Attested:_____ 2021

County Clerk

Governing Body

City of Fontana

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	16,995	2,316	19	6	16	16
Debt Service						
Library						
TOTAL	16,995	2,316	19	6	16	16

County Treas Motor Vehicle Estimate 2,316

County Treas Recreational Vehicle Estimate 19

County Treas 16/20M Vehicle Estimate 6

County Treas Commercial Vehicle Tax Estimate 16

County Treas Watercraft Tax Estimate 16

Motor Vehicle Factor 0.13626

Recreational Vehicle Factor 0.00112

16/20 Vehicle Factor 0.00033

Commercial Vehicle Factor 0.00092

Watercraft Factor 0.00096

City of Fontana 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
Water	Bond & Interest	2,326	2,500	2,500	10-1201
Sewer	Bond & Interest	26,425	21,688	22,250	12-1201
General	Capital Improvement	-	2,000	2,000	12-1, 118
Water	Short Lived Asset Reserv	-	2,200	2,200	12-1, 117
	Totals	28,751	28,388	28,950	
	Adjustments*				
	Adjusted Totals	28,751	28,388	28,950	

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

Transfers - Cities

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

K.S.A. 10-117a. **Transfer from debt service fund.** Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. **Transfer to equipment reserve fund.** To finance new and replacement equipment moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 12-1,118. **Transfer to capital improvements fund.** Authorizes transfers to the capital improvements fund from the general fund and from other city funds lawfully available for improvement purposes.

K.S.A. 12-1,119. **Transfer to street and highway fund.** Moneys in the general or other operating funds of the city budgeted for street and highway purposes may be transferred of to the consolidated street and highway fund.

K.S.A. 12-631o. **Transfer to sewerage reserve fund.** Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-6a16. Transfer from fund for special improvements. Authorizes a separate fund for each improvement or combination of improvements to be credited with the proceeds from sale of bonds and temporary notes and any other moneys appropriated thereto, and upon completion of the improvement the balance, if any, shall be transferred and credited to the city bond and interest fund.

K.S.A. 12-825d. **Transfer from utility fund.** Surplus revenue derived from a utility may be transferred to the general fund or any other fund or such surplus, in whole or in part, may be set aside in a depreciation reserve fund of the utility.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. **Transfer to and from neighborhood revitalization fund.** Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 12-2615. **Transfer to risk management reserve fund.** To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

K.S.A. 13-1269. Transfer from certain utility funds by cities over 100,000. Authorizes transfers to governmental operating funds from operating revenue of electric-light and water utilities. Utilities must not have GO bond debt; or, if GO bond debt exists, debt service fund must be adequately capitalized. Limitations per K.S.A. 13-1271, 13-1272 on amounts that may be transferred.

K.S.A. 13-1270. Transfer to debt service fund from certain utility funds by cities over 100,000. Cities with more than 100,000 in population may transfer operating revenue of electric-light and water utilities to debt service funds moneys sufficient to pay outstanding general obligation bond principal and interest.

K.S.A. 13-14b12. Transfer to hospital special improvement fund. The board may transfer annually such amounts as it deems advisable to a special improvement fund to be used for the purpose of purchasing major items of equipment and making capital improvements to the hospital. The amount on hand in such fund shall at no time exceed [$250,000].

K.S.A. 14-568. Sewer Fund Surplus Transfers to Sinking Fund and General Fund. Surplus revenue in the sewer fund it shall be semi-annually transferred to a sinking fund and, when such surplus fund is not needed for operations or bonded indebtedness, it may be transferred to the general fund.

K.S.A. 14-2004. **Transfer by certain cities to a park land acquisition fund.** Authorizes second class cities with the commission-manager form of government to establish a park land acquisition fund and to transfer up to $5,000 a year from its general fund to such fund to acquire land for park purposes. Not more than $25,000 shall be accumulated in said fund at any time.

K.S.A. 44-505f. **Transfer to worker's compensation reserve fund.** Where a city chooses to act as a self-insurer under the worker's compensation act it is authorized to make transfers to a worker's compensation reserve fund from any other funds in reasonable proportion to the estimated cost of providing benefits to employees compensated from such funds.

K.S.A. 68-141g. **Transfer to special machinery or equipment fund.** Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. **Transfer from closed tax levy fund.** Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

City of Fontana 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:											
Sewer Bond Series 2020	11/4/2020	8/21/2042	2.27	345,000	345,000	10/1	10/1	6,688	15,000	7,250	15,000
Water Bond Series 2018A	9/11/2018	9/14/2058	2.25	56,000	52,889	8/9	8/9	1,496	830	1,450	900
Total G.O. Bonds					**397,889**			**8,184**	**15,830**	**8,700**	**15,900**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**397,889**			**8,184**	**15,830**	**8,700**	**15,900**

City of Fontana 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	14,506	32,326	29,654
Receipts:			
Ad Valorem Tax	14,756	16,995	xxxxxxxxxxxxxxxx
Delinquent Tax	273		
Motor Vehicle Tax	1,906	2,316	2,316
Recreational Vehicle Tax	8	19	19
16/20M Vehicle Tax	5	6	6
Commercial Vehicle Tax	25	16	16
Watercraft Tax		16	16
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing		750	750
Special Assessments	1,171	1,500	1,500
Compensating Use & Local Sales Tax	28,510	30,000	30,000
State of Kansas			
Franchise Tax	2,799	2,800	2,800
Licenses	9	10	10
Interest	662	700	700
Donation	500	500	500
Refunds &/or Rebates	537	600	600
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**51,162**	**56,228**	**39,232**
Resources Available:	**65,668**	**88,554**	**68,887**
Expenditures:			
Salaries & Wages	11,064	15,000	15,000
Repairs & Maintenance	6,729	10,000	10,000
Postage	223	300	300
Accounting & Auditing	819	1,000	1,000
Publications	290	500	500
Insurance	4,206	4,500	5,000
Utilities	4,141	4,500	4,500
Professional Services/Fees	2,811	10,000	10,000
Dues & Subscriptions	752	1,000	1,000
General Supplies	2,307	5,000	5,000
Legal Fees		3,000	3,000
Transfer to Capital Improvemnet	0	2,000	2,000
Capital Outlay		2,100	26,883
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**33,342**	**58,900**	**84,183**
Unencumbered Cash Balance Dec 31	32,326	29,654	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	59,948	59,948	84,183
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	84,183
		Tax Required	15,297
	Delinquent Comp Rate:	1.6%	249
		Amount of 2021 Ad Valorem Tax	**15,546**

CPA Summary

City of Fontana 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	16,550	14,025	6,705
Receipts:			
State of Kansas Gas Tax	6,427	6,180	6,150
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,427**	**6,180**	**6,150**
Resources Available:	**22,977**	**20,205**	**12,855**
Expenditures:			
Street Repair & Maint	6,368	6,000	6,000
Materials	2,584	7,500	6,854
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,952**	**13,500**	**12,854**
Unencumbered Cash Balance Dec 31	14,025	6,705	1
2020/2021/2022 Budget Authority Amoun	13,506	13,506	12,854

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	30,052	70,831	77,331
Receipts:			
Charges to Customers	84,252	85,000	85,000
State of Kansas			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**84,252**	**85,000**	**85,000**
Resources Available:	**114,304**	**155,831**	**162,331**
Expenditures:			
Salaries & Wages	14,618	18,000	18,000
Insurance & Office Supplies	1,672	2,000	2,000
Repairs Maintenance & Supplies	4,136	5,000	5,000
Utilities	2,265	2,500	2,500
Testing Services	708	1,000	1,000
RWD#2 & 3 Water & Chemicals	15,769	20,000	20,000
Professional Services	1,980	2,500	2,500
Transfer to Bond and Interest	2,326	2,500	2,500
Capital Outlay		25,000	51,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**43,474**	**78,500**	**104,500**
Unencumbered Cash Balance Dec 31	70,831	77,331	57,831
2020/2021/2022 Budget Authority Amoun	82,217	82,217	104,500

CPA Summary

City of Fontana 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Bond**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	11,705	11,705	11,879
Receipts:			
Transfer from Water	2,326	2,500	2,500
Transfer from Sewer	26,425	21,688	22,250
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**28,751**	**24,188**	**24,750**
Resources Available:	**40,456**	**35,893**	**36,629**
Expenditures:			
Water Bond Series 2018A	2,326	2,326	2,500
Sewer Bond "A" & "B"	26,425	0	0
Sewer Bond Series 2020	0	21,688	22,250
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**28,751**	**24,014**	**24,750**
Unencumbered Cash Balance Dec 31	11,705	11,879	11,879
2020/2021/2022 Budget Authority Amount	28,301	28,301	24,750

See Tab A

Adopted Budget **Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	12,818	20,685	22,797
Receipts:			
Charges to Customers	57,020	57,000	57,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**57,020**	**57,000**	**57,000**
Resources Available:	**69,838**	**77,685**	**79,797**
Expenditures:			
Salaries & Wages	3,397	5,000	5,000
Utilities & General Administration	3,011	3,500	3,500
Repairs & Maintnenance/ Materials & Sup	0	5,000	5,000
Transfer to Bond	26,425	21,688	22,250
Insurance	1,180	1,200	1,300
Professional Services	15,140	10,000	10,000
Capital Outlay		8,500	32,747
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**49,153**	**54,888**	**79,797**
Unencumbered Cash Balance Dec 31	20,685	22,797	0
2020/2021/2022 Budget Authority Amount	55,589	55,589	79,797

CPA Summary

City of Fontana 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,500	2,845	3,545
Receipts:			
Charges to Customers	15,234	15,500	15,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,234**	**15,500**	**15,500**
Resources Available:	**16,734**	**18,345**	**19,045**
Expenditures:			
Trash Services	13,889	14,800	17,545
Capital Outlay			1,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**13,889**	**14,800**	**19,045**
Unencumbered Cash Balance Dec 31	2,845	3,545	0
2020/2021/2022 Budget Authority Amount	14,800	14,800	19,045

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 R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of
City of Fontana
will meet on September 13, 2021 at 6:00PM at Fontana 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 Fontana City Hall 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	33,342	13.636	58,900	12.639	84,183	15,546	12.948
Debt Service							
Library							
Special Highway	8,952		13,500		12,854		
Water	43,474		78,500		104,500		
Bond	28,751		24,014		24,750		
Sewer	49,153		54,888		79,797		
Trash	13,889		14,800		19,045		
Totals	177,560	13.636	244,602	12.639	325,129	15,546	12.948
*Revenue Neutral Rate***							0.000
Less: Transfers	28,751		28,388		28,950		
Net Expenditure	148,809		216,214		296,179		
Total Tax Levied	16,919		16,995		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,241,316		1,344,635		1,200,614		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	439,000	420,214	397,889
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	439,000	420,214	397,889

*Tax rates are expressed in mills

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

Paula Hambleton
City Official Title: Mayor