State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of
City of Natoma
will meet on September 9, 2021 at 6:45 PM at City Hall, 514 N 2nd St., Natoma 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, 514 N 2nd St., Natoma 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	107,448	79.846	97,541	80.515	115,514	61,470	77.455
Debt Service							
Library	2,609	3.550	3,748	3.550	3,442	2,705	3.408
Special Highway	13,958		7,600		16,319		
Water Utility	86,522		87,412		127,878		
Sewer Utility	26,522		30,291		155,868		
Totals	237,059	83.396	226,592	84.065	419,021	64,175	80.863
*Revenue Neutral Rate***							80.863
Less: Transfers	0		0		0		
Net Expenditure	237,059		226,592		419,021		
Total Tax Levied	63,060		64,173		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	756,162		763,379		793,615		

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*

Ryan M Cook
City Official Title: City Treasurer

State of Kansas
City

2022

CERTIFICATE

To the Clerk of Osborne County, State of Kansas
We, the undersigned, officers of
City of Natoma
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			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	115,514	61,470	
Debt Service	10-113	8			
Library	12-1220	8	3,442	2,705	
Special Highway		9	16,319		
Water Utility		9	127,878		
Sewer Utility		10	155,868		
		10			
Totals		xxxxxx	419,021	64,175	
Budget Summary		11			County Clerk's Use Only
Neighborhood Revitalization					
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Angel & Cook, LLC
Public Accountants
Address:
432 Elm Street - P.O. Box 250
Natoma, KS 67651
Email:
ryan@angelcook.net

Date Attested: September 9, 2021

Heather Nichole Betzold
County Clerk

Governing Body

City of Natoma

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	61,463	19,656	475	473	1,071	50
Debt Service						
Library	2,710	867	21	21	47	2
TOTAL	64,173	20,523	496	494	1,118	52

County Treas Motor Vehicle Estimate 20,523

County Treas Recreational Vehicle Estimate 496

County Treas 16/20M Vehicle Estimate 494

County Treas Commercial Vehicle Tax Estimate 1,118

County Treas Watercraft Tax Estimate 52

Motor Vehicle Factor 0.31981

Recreational Vehicle Factor 0.00773

16/20 Vehicle Factor 0.00770

Commercial Vehicle Factor 0.01742

Watercraft Factor 0.00081

City of Natoma 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	48,212	49,351	36,608
Receipts:			
Ad Valorem Tax	54,013	61,463	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,865		
Motor Vehicle Tax	19,968	19,378	19,656
Recreational Vehicle Tax	529	383	475
16/20M Vehicle Tax	293	581	473
Commercial Vehicle Tax	1,316	1,154	1,071
Watercraft Tax	61	63	50
Gross Earning (Intangible) Tax	779	1,776	740
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax	2,078		
Local Sales Tax	10,520		
Franchise Tax	12,613		
Licenses and Permits	260		
Building Permits			
State of Kansas			
Gifts/Grants			
Municipal Court			
Reimbursements/Refunds			
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,192		
Neighborhood Revitalization Rebate			0
Miscellaneous	1,100		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**108,587**	**84,798**	**22,465**
Resources Available:	**156,799**	**134,149**	**59,073**
Expenditures:			
Salaries & Wages	21,477	14,984	21,809
Employee Benefits		650	650
Employee Taxes & KPERS Employer Match	3,179	3,090	3,167
Ambulance	1,335	1,512	1,800
General Fees		500	500
Supplies	859	952	1,200
Street Maintenance	20,013	25,000	4,000
Facilities Maintenance		1,106	3,500
Streets & Lights	11,964	10,552	12,000
Insurance	13,432	14,041	18,000
Vehicle/Equipment Expenses/Fuel & Oil	7,438	2,500	4,500
Parks	5,856	3,716	4,000
Office Expenses	9,528	9,269	9,800
Animal Control	1,335	1,809	2,100
Fees (Accounting & Legal)	6,600	5,907	6,700
Library			
Municipal Court	675	840	1,000
Facilities Utilities	1,410	1,113	1,800
Capital Outlay			18,988
Neighborhood Revitalization Rebate			
Cash Forward (2022 column)			
Miscellaneous	2,347		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**107,448**	**97,541**	**115,514**
Unencumbered Cash Balance Dec 31	49,351	36,608	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	151,889	169,484	115,514
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	115,514
		Tax Required	56,441
	Delinquent Comp Rate:	8.9%	5,029
		Amount of 2021 Ad Valorem Tax	**61,470**

CPA Summary

City of Natoma 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:			
Cash Basis Reserve (2022 column)			
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:	8.9%	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	110	80	0
Receipts:			
Ad Valorem Tax	2,438	2,710	xxxxxxxxxxxxxxxxxx
Delinquent Tax	138		
Motor Vehicle Tax		861	867
Recreational Vehicle Tax		17	21
16/20M Vehicle Tax		26	21
Commercial Vehicle Tax		51	47
Watercraft Tax	3	3	2
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,579	3,668	958
Resources Available:	2,689	3,748	958
Expenditures:			
Appropriations	2,609	3,748	3,442
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,609	3,748	3,442
Unencumbered Cash Balance Dec 31	80	0	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	3,876	3,815	3,442
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,442
		Tax Required	2,484
	Delinquent Comp Rate:	8.9%	221
		Amount of 2021 Ad Valorem Tax	2,705

CPA Summary

City of Natoma 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	14,928	8,699	8,729
Receipts:			
State of Kansas Gas Tax	7,729	7,630	7,590
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,729**	**7,630**	**7,590**
Resources Available:	**22,657**	**16,329**	**16,319**
Expenditures:			
Street Repair and Maint	13,958	7,600	16,319
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**13,958**	**7,600**	**16,319**
Unencumbered Cash Balance Dec 31	8,699	8,729	0
2020/2021/2022 Budget Authority Amount:	14,208	16,200	16,319

Adopted Budget **Water Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	12,416	18,790	29,378
Receipts:			
Charges to Customers	92,896	98,000	98,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**92,896**	**98,000**	**98,500**
Resources Available:	**105,312**	**116,790**	**127,878**
Expenditures:			
Salaries & Wages	18,536	14,714	15,890
Employee Benefits & Taxes	3,296	2,578	2,784
Fees	1,114	2,492	1,800
Supplies/Uniforms/Cleaning	3,945	2,766	3,300
Vehicle/Equipment Expense	338	2,486	2,000
Maintenance	21,078	17,668	20,000
Office Expenses	162	200	200
Capital Outlay & Exploration/Development			36,904
Utilities & Trash Collection Fees	37,968	44,508	45,000
Cash Forward (2022 column)			
Miscellaneous	85		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**86,522**	**87,412**	**127,878**
Unencumbered Cash Balance Dec 31	18,790	29,378	0
2020/2021/2022 Budget Authority Amount:	126,725	139,505	127,878

CPA Summary

City of Natoma 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	54,012	71,336	97,868
Receipts:			
Charges to Customers	43,846	56,823	58,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**43,846**	**56,823**	**58,000**
Resources Available:	**97,858**	**128,159**	**155,868**
Expenditures:			
Salaries & Wages	18,536	14,714	15,890
Employee Benefits & Taxes	3,293	2,578	2,784
Maintenance	365	5,000	5,800
Facilities Utilities	2,349	3,043	3,800
Vehicle/Equipment Expense	58	1,426	1,800
Supplies/Fees/Office Expense/Inurance	1,821	3,530	4,500
Capital Outlay			121,294
Transfer to General			
Cash Forward (2022 column)			
Miscellaneous	100		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**26,522**	**30,291**	**155,868**
Unencumbered Cash Balance Dec 31	71,336	97,868	0
2020/2021/2022 Budget Authority Amount:	107,089	104,146	155,868

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:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
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

State of Kansas
City

2022

NOTICE OF RATE AND BUDGET HEARING

The governing body of
City of Natoma
will meet on September 9, 2021 at 6:45 PM at City Hall, 514 N 2nd St., Natoma 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, 514 N 2nd St., Natoma KS and will be available at this hearing.
Revenue Neutral Rate Hearing will be held beginning at 6:30 PM immediately preceding the budget adoption 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	107,448	79.846	97,541	80.515	115,514	61,470	77.455
Debt Service							
Library	2,609	3.550	3,748	3.550	3,442	2,705	3.408
Special Highway	13,958		7,600		16,319		
Water Utility	86,522		87,412		127,878		
Sewer Utility	26,522		30,291		155,868		
Totals	237,059	83.396	226,592	84.065	419,021	64,175	80.863
*Revenue Neutral Rate***							80.863
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Net Expenditure	237,059		226,592		419,021		
Total Tax Levied	63,060		64,173		xxxxxxxxxxxxxxxxx		
Assessed Valuation	756,162		763,379		793,615		

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*

Ryan M Cook
City Official Title: City Treasurer

County Clerk's Office

INDICATION OF REVENUE NEUTRAL RATE

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

Please indicate below whether your governing body will be exceeding the Revenue Neutral rate:

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy is 80.836

The date of the Hearing is 09/09/21 at 6:30 p.m. and will be held at City Hall, 514 N 2nd Street in Natoma, KS

☐ 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.

Amanda Bayley 9/9/2021

SIGNATURE DATE

City Clerk

Title

City of Natoma

Tax District

Resolution No 2021-02

A RESOLUTION OF THE CITY OF NATOMA, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Natoma was calculated as 80.863 mills by the Osborne County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Natoma will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 9, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Natoma, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF NATOMA:

The City of Natoma shall levy a property tax rate exceeding the Revenue Neutral Rate of 80.863 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 9th day of September, 2021 and **SIGNED** by the Mayor.

Mayor

Attested:

Amanda Bardley

City Clerk