Yes

State of Kansas
City

2022

CERTIFICATE

To the Clerk of Rice County, State of Kansas
We, the undersigned, officers of
City of Little River
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.

			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 Vehicle		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Gra		6			
Fund	**K.S.A.**				
General	12-101a	7	478,725	95,742	45.675
Bond and Interest	10-113	8	2,929	1,700	.811
Library	12-1220	8	12,000	9,889	4.718
Employee Benefit		9	28,000	14,447	6.892
Special Highway		10	24,986		
Gas Utility		10	391,295		
Water Utility		11	222,930		
Sewer Utility		11	143,703		
Solid Waste Utility		12	40,237		
Special Parks and Recreation		12	2,542		
Non-Budgeted Funds-A		13			
Totals		xxxxxx	1,347,347	121,778	58.096
					County Clerk's Use Only
Budget Summary		14			2,096,150
Neighborhood Revitalization Rebate		15			Nov 1, 2021 Total Assessed

Assisted by:
Adams Brown LLC

Address:
PO Drawer J
Great Bend, KS 67530
Email:
dhollingshead@adamsbrowncpa.com

Attest: 8/25 2021
Aurelia Garcia
County Clerk

Barry Porter

Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Little River

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 Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	91,218	21,049	302	28	666	0
Bond and Interest	2,027	468	7	1	15	0
Library	9,849	2,273	33	3	72	0
Employee Benefit	17,950	4,142	59	5	131	0
TOTAL	121,044	27,932	401	37	884	0

County Treas Motor Vehicle Estimate 27,932
County Treas Recreational Vehicle Estimate 401
County Treas 16/20M Vehicle Estimate 37
County Treas Commercial Vehicle Tax Estimate 884
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.23076
Recreational Vehicle Factor 0.00331
16/20M Vehicle Factor 0.00031
Commercial Vehicle Factc 0.00730
Watercraft Factor 0.00000

No assurance is provided. Substantially all disclosures omitted.

City of Little River 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
General Fund	Sewer Reserve Fund	0	10,000	10,000	K.S.A. 12-825d
Sewer Utility Fund	Sewer Reserve Fund	5,000	5,000	10,000	K.S.A. 12-825d
General Fund	Special Highway Reserve Fund	10,000	10,000	10,000	K.S.A. 68-590
Gas Utility Fund	Special Highway Reserve Fund	15,000	10,000	10,000	K.S.A. 12-825d
Water Utlility Fund	Special Highway Reserve Fund	15,000	30,000	10,000	K.S.A. 12-825d
Solid Waste Fund	Special Highway Reserve Fund	0	5,000	5,000	K.S.A. 12-825d
General Fund	Equipment Reserve Fund	10,000	10,000	10,000	K.S.A 12-1,117
Gas Utility Fund	Equipment Reserve Fund	0	0	15,000	K.S.A. 12-825d
	Totals	55,000	80,000	80,000	
	Adjustments*				
	Adjusted Totals	55,000	80,000	80,000	

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

City of Little River

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 Interest	Date Due Principal	Amount Due 2021 Interest	Amount Due 2021 Principal	Amount Due 2022 Interest	Amount Due 2022 Principal
General Obligation:											
Series 2011	1/21/2011	1/21/2041	4.00	42,000	33,009	1/1	1/1	1,320	1,109	1,276	1,153
Total G.O. Bonds					**33,009**			**1,320**	**1,109**	**1,276**	**1,153**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Sewer Loan	9/1/2006	3/1/2026	2.75	190,383	62,181	3/1 & 9/1	3/1 & 9/1	1,489	10,622	1,221	10,916
KDHE Water Loan	8/18/11	2/1/2031	3.67	507,394	304,212	2/1 & 8/1	2/1 & 8/1	9,901	24,230	9,088	25,127
City Utility Low Interest Loan	3/26/2021	1/1/2031	0.25	397,259	0	1/1 & 7/1	1/1 & 7/1	262	19,851	919	39,307
Total Other					**366,393**			**11,652**	**54,703**	**11,228**	**75,350**
Total Indebtedness					**399,402**			**12,972**	**55,812**	**12,504**	**76,503**

No assurance is provided. Substantially all disclosures omitted.

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
None Noted.							
Totals					**0**	**0**	**0**

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

No assurance is provided. Substantially all disclosures omitted.

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

Budgeted Year: 2022

Library found in: City of Little River
Rice 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	$9,849	$9,889
Delinquent Tax	$0	$0
Motor Vehicle Tax	$2,310	$2,273
Recreational Vehicle Tax	$30	$33
16/20M Vehicle Tax	$2	$3
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$12,191	$12,198
Difference in Total Taxes:	$7	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,007,331	$2,095,157
Did Assessed Valuation Decrease?	No	
Levy Rate	4.907	4.720
Difference in Levy Rate:	(0.187)	
Qualify for grant: Not 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.

No assurance is provided. Substantially all disclosures omitted.

City of Little River 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	293,302	320,667	241,466
Receipts:			
Ad Valorem Tax	87,205	91,218	xxxxxxxxxxxxxxxxxx
Delinquent Tax	4,016	0	0
Motor Vehicle Tax	27,846	21,377	21,049
Recreational Vehicle Tax	329	280	302
16/20M Vehicle Tax	24	22	28
Commercial Vehicle Tax	0	1,188	666
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Fines	20,582	2,000	2,000
Compensating Use Tax	34,875	28,000	25,000
Local Sales Tax	74,377	68,000	68,000
Franchise Tax	13,261	13,000	13,000
Liquor Tax	734	1,246	500
Licenses	486	500	500
Utility Penalties Collected	4,172	4,500	4,500
Dividends	4,599	4,386	4,500
Sale of Assets	10,021	14,634	0
USD 444 SRO Payment	4,500	4,500	4,500
Federal Aid - COVID 19	26,983	0	0
Federal Aid	800	0	0
Interest on Idle Funds	7,525	1,500	1,500
Neighborhood Revitalization Rebate	-6,700	-6,327	-8,580
Miscellaneous	20,144	5,000	5,000
Does miscellaneous exceed 10% Total I			
Total Receipts	**335,779**	**255,024**	**142,465**
Resources Available:	**629,081**	**575,691**	**383,931**

No assurance is provided. Substantially all disclosures omitted.

City of Little River

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	629,081	575,691	383,931
Expenditures:			
General Government	222,065	183,000	243,000
Public Safety	13,282	32,000	50,000
Street Lights	6,153	15,000	15,000
Streets and Sidewalks	7,904	40,000	41,500
Parks and Recreation	2,238	4,500	4,500
Library	0	225	225
Sub-Total detail page	251,642	274,725	354,225
Historical Library	0	1,500	1,500
Demolition	0	5,000	10,000
Capital Outlay	0	20,000	50,000
Transfer to Sewer Reserve Fund	0	10,000	10,000
Transfer to Special Highway Reserve Fu	10,000	10,000	40,000
Transfer to Equipment Reserve Fund	10,000	10,000	10,000
SPARKS Expenses	26,983	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	9,789	3,000	3,000
Does miscellaneous exceed 10% Total E			
Total Expenditures	**308,414**	**334,225**	**478,725**
Unencumbered Cash Balance Dec 31	320,667	241,466	xxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amou	382,609	383,183	478,725
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	478,725
		Tax Required	94,794
	Delinquent Comp Rate:	1.0%	948
		Amount of 2021 Ad Valorem Tax	95,742

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River 2022

Adopted Budget **General Fund - Detail Expenditure**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Government			
Salaries	66,806	93,000	93,000
Contractual	131,105	55,000	95,000
Commodities	24,154	30,000	30,000
Capital Outlay	0	5,000	25,000
Total	**222,065**	**183,000**	**243,000**
Public Safety			
Fire Department	2,245	10,000	10,000
Police Department	9,795	7,000	10,000
Capital Outlay	1,242	15,000	30,000
Total	**13,282**	**32,000**	**50,000**
Street Lights			
Commodities	6,153	15,000	15,000
Total	**6,153**	**15,000**	**15,000**
Streets and Sidewalks			
Commodities	7,904	40,000	41,500
Total	**7,904**	**40,000**	**41,500**
Parks and Recreation			
Commodities	2,238	4,500	4,500
Total	**2,238**	**4,500**	**4,500**
Library			
Commodities	0	225	225
Total	**0**	**225**	**225**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page Total	**251,642**	**274,725**	**354,225**

(Note: Should agree with general sub-totals.)

No assurance is provided. Substantially all disclosures omitted.

City of Little River 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond and Interest**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,042	1,377	887
Receipts:			
Ad Valorem Tax	2,030	2,027	xxxxxxxxxxxxxxxx
Delinquent Tax	103	0	0
Motor Vehicle Tax	637	497	468
Recreational Vehicle Tax	7	7	7
16/20M Vehicle Tax	1	1	1
Commercial Vehicle Tax	0	28	15
Watercraft Tax	0	0	0
Interest on Idle Funds	143	20	20
Neighborhood Revitalization Rebate	-156	-141	-152
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total			
Total Receipts	**2,765**	**2,439**	**359**
Resources Available:	**3,807**	**3,816**	**1,246**
Expenditures:			
Principal Payment	1,066	1,109	1,153
Interest Payment	1,364	1,320	1,276
Cash Basis Reserve (2022 column)	0	500	500
Miscellaneous	0	0	0
Does miscellanous exceed 10% of Tota			
Total Expenditures	**2,430**	**2,929**	**2,929**
Unencumbered Cash Balance Dec 31	1,377	887	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amo	2,929	2,929	2,929
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,929
		Tax Required	1,683
	Delinquent Comp Rate:	1.0%	17
		Amount of 2021 Ad Valorem Tax	1,700

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	684	714
Receipts:			
Ad Valorem Tax	9,425	9,849	xxxxxxxxxxxxxxxx
Delinquent Tax	437	0	0
Motor Vehicle Tax	3,106	2,310	2,273
Recreational Vehicle Tax	37	30	33
16/20M Vehicle Tax	3	2	3
Commercial Vehicle Tax	0	128	72
Watercraft Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-724	-683	-886
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total			
Total Receipts	**12,284**	**11,636**	**1,495**
Resources Available:	**12,284**	**12,320**	**2,209**
Expenditures:			
Appropriation	11,600	11,606	12,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of To			
Total Expenditures	**11,600**	**11,606**	**12,000**
Unencumbered Cash Balance Dec 31	684	714	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amo	11,600	11,606	12,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,000
		Tax Required	9,791
	Delinquent Comp Rate:	1.0%	98
		Amount of 2021 Ad Valorem Tax	9,889

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	497	10,169	10,654
Receipts:			
Ad Valorem Tax	16,326	17,950	xxxxxxxxxxxxxx
Delinquent Tax	656	0	0
Motor Vehicle Tax	4,562	4,002	4,142
Recreational Vehicle Tax	54	52	59
16/20M Vehicle Tax	4	4	5
Commercial Vehicle Tax	0	222	131
Watercraft Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-1,254	-1,245	-1,295
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Tot			
Total Receipts	**20,348**	**20,985**	**3,042**
Resources Available:	20,845	31,154	13,696
Expenditures:			
FICA and Medicare	4,957	5,500	6,500
KPERS	4,375	6,000	6,000
Insurance	1,344	9,000	15,500
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Tot			
Total Expenditures	**10,676**	**20,500**	**28,000**
Unencumbered Cash Balance Dec 3	10,169	10,654	xxxxxxxxxxxxxx
2020/2021/2022 Budget Authority An	19,500	21,000	28,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	28,000
		Tax Required	14,304
	Delinquent Comp Rate:	1.0%	143
		Amount of 2021 Ad Valorem Tax	14,447

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
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
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% Tot			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Tot			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 3	0	0	xxxxxxxxxxxxxx
2020/2021/2022 Budget Authority An	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River 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	6,566	11,566
Receipts:			
State of Kansas Gas Tax	13,580	13,500	13,420
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Tota			
Total Receipts	**13,580**	**13,500**	**13,420**
Resources Available:	**13,580**	**20,066**	**24,986**
Expenditures:			
Contractual	7,014	8,500	24,986
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Tota			
Total Expenditures	**7,014**	**8,500**	**24,986**
Unencumbered Cash Balance Dec 31	6,566	11,566	0
2020/2021/2022 Budget Authority Amo	21,084	20,400	24,986

Adopted Budget

Gas Utility	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	137,832	154,049	169,495
Receipts:			
Charges to Customers	165,105	215,000	215,000
Connection Fees	1,540	1,500	1,500
Sales Tax	3,429	3,800	3,800
Interest on Idle Funds	0	0	0
Miscellaneous	2,256	2,000	1,500
Does miscellaneous exceed 10% Tota			
Total Receipts	**172,330**	**222,300**	**221,800**
Resources Available:	**310,162**	**376,349**	**391,295**
Expenditures:			
Personal Services	37,623	49,000	49,000
Contractual	26,127	40,000	75,000
Commodities	73,843	475,000	95,000
Capital Outlay	0	5,000	102,069
Loan Proceeds - Budget Credit	0	-397,259	0
Sales Tax	3,377	5,000	5,000
Loan Prinicpal	0	19,851	39,307
Loan Interest	0	262	919
Transfer to Equipment Reserve	0	0	15,000
Transfer to Special Highway Reserve	15,000	10,000	10,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	143	0	0
Does miscellaneous exceed 10% Tota			
Total Expenditures	**156,113**	**206,854**	**391,295**
Unencumbered Cash Balance Dec 31	154,049	169,495	0
2020/2021/2022 Budget Authority Amo	307,937	293,432	391,295

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River 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	127,320	136,385	80,970
Receipts:			
Charges to Customers	142,219	134,000	138,000
Connect Fees	1,495	1,500	1,500
Water Protection Fee	621	760	760
Sales Tax	648	700	700
Interest on Idle Funds	0	0	0
Miscellaneous	680	1,000	1,000
Does miscellaneous exceed 10% Total			
Total Receipts	**145,663**	**137,960**	**141,960**
Resources Available:	**272,983**	**274,345**	**222,930**
Expenditures:			
Personal Services	39,938	51,000	51,000
Contractual	28,936	30,000	30,000
Commodities	13,276	27,500	17,500
Capital Outlay	0	15,000	69,557
Principal Payment	23,365	24,230	25,127
Interest Payment	10,683	9,901	9,088
Service Fees	1,126	1,044	958
Sales Tax	650	700	700
Transfer to Equipment Reserve Fund	0	0	5,000
Transfer to Special Highway Reserve	15,000	30,000	10,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	3,624	4,000	4,000
Does miscellaneous exceed 10% Total			
Total Expenditures	**136,598**	**193,375**	**222,930**
Unencumbered Cash Balance Dec 31	136,385	80,970	0
2020/2021/2022 Budget Authority Amou	251,028	235,946	222,930

Adopted Budget

Sewer Utility	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	72,494	82,963	57,703
Receipts:			
Charges for Services	82,656	85,000	85,000
Interest on Idle Funds	0	0	0
Miscellaneous	10	1,000	1,000
Does miscellaneous exceed 10% Total			
Total Receipts	**82,666**	**86,000**	**86,000**
Resources Available:	**155,160**	**168,963**	**143,703**
Expenditures:			
Personal Services	30,146	35,000	37,000
Contractual	22,239	40,000	40,000
Commodities	2,552	4,000	4,000
Capital Outlay	0	15,000	40,444
Principal Payment	10,336	10,622	10,916
Interest Payment	1,749	1,489	1,221
Service Fees	175	149	122
Transfer to Sewer Reserve Fund	5,000	5,000	10,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total			
Total Expenditures	**72,197**	**111,260**	**143,703**
Unencumbered Cash Balance Dec 31	82,963	57,703	0
2020/2021/2022 Budget Authority Amou	133,252	135,734	143,703

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	11,121	11,137	5,737
Receipts:			
Charges for Services	33,643	34,500	34,500
Interest on Idle Funds	0	0	0
Miscellaneous	1,091	0	0
Does miscellaneous exceed 10% Total I			
Total Receipts	**34,734**	**34,500**	**34,500**
Resources Available:	**45,855**	**45,637**	**40,237**
Expenditures:			
Contractual Services	34,582	34,500	34,500
Commodities	136	150	150
Capital Outlay	0	250	587
Transfer to Special Highway Reserve	0	5,000	5,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total I			
Total Expenditures	**34,718**	**39,900**	**40,237**
Unencumbered Cash Balance Dec 31	11,137	5,737	0
2020/2021/2022 Budget Authority Amou	42,028	40,971	40,237

Adopted Budget

Special Parks and Recreation	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,561	2,446	2,042
Receipts:			
Liquor	734	1,246	500
Sidewalk Grant	243	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total I			
Total Receipts	**977**	**1,246**	**500**
Resources Available:	**3,538**	**3,692**	**2,542**
Expenditures:			
Contractual	0	50	50
Commodities	1,092	1,100	1,500
Capital Outlay	0	500	992
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total I			
Total Expenditures	**1,092**	**1,650**	**2,542**
Unencumbered Cash Balance Dec 31	2,446	2,042	0
2020/2021/2022 Budget Authority Amou	2,944	3,124	2,542

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

0

NON-BUDGETED FUNDS (A)

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

2022

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Sewer Reserve Fund**		**Special Highway Improv**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance	60,743	Cash Balance	5,000	Cash Balance	0	Cash Balance Jan 1		Cash Balance Jan 1		65,743
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	10,000	Transfers In	5,000	Transfers In	40,000					
Total Receipts	10,000	Total Receipts	5000	Total Receipts	40000	Total Receipts	0	Total Receipts	0	55,000
Resources Av	70,743	Resources Av	10,000	Resources Av	40,000	Resources Av	0	Resources Av	0	120,743
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	9,448									
Commodities	0									
Capital Outlay	0									
Total Expendi	9,448	Total Expendi	0	Total Expendi	0	Total Expendi	0	Total Expendi	0	9,448
Cash Balance	61,295	Cash Balance	10,000	Cash Balance	40,000	Cash Balance	0	Cash Balance	0	**111,295**
										111,295

**Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Little River 2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	86,214	41.149	8,580
Bond and Interest	1,531	0.731	152
Library	8,905	4.250	886
Employee Benefit	13,009	6.209	1,295
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
TOTAL	109,659	52.339	10,913

2021 July 1 Valuation: 2,095,157

Valuation Factor: 2,095.157

Neighborhood Revitalization Subj to Rebate: 208,510

Neighborhood Revitalization factor: 208.51

**This information comes from the 2022 Budget Summary page. See instructions tab #13 the Neighborhood Revitalization Rebate table.

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Little River
will meet on September 13, 2021 at 7:00 PM at Little River 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 Little River 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.
Proposed 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	308,414	44.871	334,225	45.443	478,725	95,742	45.697
Bond and Interest	2,430	1.044	2,929	1.010	2,929	1,700	0.811
Library	11,600	4.850	11,606	4.907	12,000	9,889	4.720
Employee Benefit	10,676	8.401	20,500	8.943	28,000	14,447	6.895
Special Highway	7,014		8,500		24,986		
Gas Utility	156,113		206,854		391,295		
Water Utility	136,598		193,375		222,930		
Sewer Utility	72,197		111,260		143,703		
Solid Waste Utility	34,718		39,900		40,237		
Special Parks and Recre	1,092		1,650		2,542		
Non-Budgeted Funds-A	9,448						
Totals	750,300	59.166	930,799	60.303	1,347,347	121,778	58.123
*Revenue Neutral Rate***							*57.778*
Less: Transfers	55,000		80,000		80,000		
Net Expenditure	695,300		850,799		1,267,347		
Total Tax Levied	118,881		121,044		xxxxxxxxxxxxxxx		
Assessed Valuation	2,009,363		2,007,331		2,095,157		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	35,100	34,075	33,009
Revenue Bonds	0	0	0
Other	432,681	400,094	366,393
Lease Purchase Principa	17,799	9,075	0
Total	485,580	443,244	399,402

*Tax rates are expressed in mills

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

Suzanne Peters
City Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Little River
will meet on September 13, 2021 at 7:00 PM at Little River 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 Little River 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.
Proposed 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	308,414	44.871	334,225	45.443	478,725	95,742	45.697
Bond and Interest	2,430	1.044	2,929	1.010	2,929	1,700	0.811
Library	11,600	4.850	11,606	4.907	12,000	9,889	4.720
Employee Benefit	10,676	8.401	20,500	8.943	28,000	14,447	6.895
Special Highway	7,014		8,500		24,986		
Gas Utility	156,113		206,854		391,295		
Water Utility	136,598		193,375		222,930		
Sewer Utility	72,197		111,260		143,703		
Solid Waste Utility	34,718		39,900		40,237		
Special Parks and Recrea	1,092		1,650		2,542		
Non-Budgeted Funds-A	9,448						
Totals	750,300	59.166	930,799	60.303	1,347,347	121,778	58.123
*Revenue Neutral Rate***							57.778
Less: Transfers	55,000		80,000		80,000		
Net Expenditure	695,300		850,799		1,267,347		
Total Tax Levied	118,881		121,044		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,009,363		2,007,331		2,095,157		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	35,100	34,075	33,009
Revenue Bonds	0	0	0
Other	432,681	400,094	386,393
Lease Purchase Principal	17,799	9,075	0
Total	485,580	443,244	399,402

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Suzanne Peters
City Official Title: City Clerk

Affidavit of Publication

State of Kansas } ss
County of Rice }

Denice Dater being duly sworn says on oath that he/she is the publisher of

The Monitor-Journal a weekly newspaper published in the City of Little River, Rice County, Kansas, which newspaper has been admitted to the mails as second class matter at the Post Office in the City of Little River, that said newspaper has been published continuously and uninterruptedly for a period of more than one year prior to the first publication of the notice hereto attached, and that said newspaper is of general circulation in the City of Little River and the County of Rice; that the notice of which a true copy is hereto attached was published in 1 consecutive issues of said newspaper, the first publication being in the issue of

8-25 ,2021

and the last publication being in the issue of

8-25 ,2021

Denice Dater

Publication Fee $ 98.40

Subscribed and sworn to before me this

26th day of August ,2024

Brenda Wright
Notary Public

My commission expires 3-24-2024 3-13-24 Blw

BRENDA WRIGHT
Notary Public - State of Kansas
My Appt. Expires 3/24/21

3-13-24 Blw

Notice of Revenue Neutral Rate Intent

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

THE GOVERNING BODY OF Little River **, HEREBY NOTIFIES THE**

RICE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

__X__ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 58.123. The date of our hearing is 9-13-21 at 7:00 AM/PM and will be held at City Hall, 125 Main St. address in Little River, Kansas.

_____ 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, 20___.

WITNESS my hand and official seal on 7-13, 2021.

(Seal)

Sue Peters

Clerk or Officer of Governing Body

JUL 20 2021

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.

RESOLUTION NO. 140

A RESOLUTION OF THE CITY OF LITTLE RIVER, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE.

WHEREAS, the Revenue Neutral Rate for the City of Little River was calculated as 57.778 mills by the Rice County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 13, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing body of the City of Little River, 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 LITTLE RIVER, KANSAS:

The City of Little River shall levy a property tax rate exceeding the Revenue Neutral Rate of 58.123 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 13th day of September, 2021 and **SIGNED** by the Mayor.

Donald L. Teeters, Mayor

ATTEST:

Sue Peters, City Clerk