City of Climax

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	4,219	1,677	161	0	0	53
Debt Service						
Library						
TOTAL	4,219	1,677	161	0	0	53

County Treas Motor Vehicle Estimate 1,677

County Treas Recreational Vehicle Estimate 161

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 53

Motor Vehicle Factor 0.39749

Recreational Vehicle Factor 0.03816

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.01256

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Climax

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.

No assurance is provided on this forecast.
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City of Climax

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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

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City of Climax

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
				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 on this forecast.
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City of Climax

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	3,594	2,043	3,459
Receipts:			
Ad Valorem Tax	6,392	4,219	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,648	1,677
Recreational Vehicle Tax		94	161
16/20M Vehicle Tax		0	0
Commercial Vehicle Tax		0	0
Watercraft Tax		45	53
Gross Earning (Intangible) Tax			0
LAVTR			3
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax			
Franchise Tax - Westar	1,371	1,400	1,400
Building Rental	180	250	250
Reimbursements	39		
Public Support		4,275	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,982**	**11,931**	**3,544**
Resources Available:	**11,576**	**13,974**	**7,003**
Expenditures:			
Salaries & Wages	2,212	950	1,607
Employee Benefits		155	155
Electric Service	3,300	3,500	3,500
Rural Water	425	450	450
Internet Charges	485	300	300
Insurance	2,083	2,250	2,250
Advertising	17	60	60
Accounting	175	250	250
Publication		100	100
Supplies	86	400	400
Postage		60	60
Travel		40	40
Street Repairs & Maintenance		750	750
Mowing	750	750	750
Fuel & Supplies		500	500
Miscellaneous			
Transfer to Special Highway			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**9,533**	**10,515**	**11,172**
Unencumbered Cash Balance Dec 31	2,043	3,459	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	10,365	10,515	11,172
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,172
		Tax Required	4,169
	Delinquent Comp Rate:	1.2%	50
		Amount of 2021 Ad Valorem Tax	**4,219**

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Climax 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	4,272	1,341	0
Receipts:			
State of Kansas Gas Tax	1,705	1,670	1,680
County Transfers Gas		0	0
Reimbursements			4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,705**	**1,670**	**6,180**
Resources Available:	**5,977**	**3,011**	**6,180**
Expenditures:			
Street Repair and Maint	4,636	2,311	5,300
Contract Services		600	600
Supplies		100	100
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,636**	**3,011**	**6,000**
Unencumbered Cash Balance Dec 31	1,341	0	180
2020/2021/2022 Budget Authority Amount:	6,100	6,100	6,000

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 Rece			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	0	0	0

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

City of Climax

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:		
FEMA Funds			0		0		0		0	
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
FEMA Funds Recd	36,649									
Total Receipts	36,649	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	36,649
Resources Available:	36,649	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	36,649
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contract Service	1,940									
Road Materials	4,903									
Total Expenditures	6,843	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	6,843
Cash Balance Dec 31	29,806	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	29,806 **
										29,806 **

** Note: These two block figures should agree.

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

2022

NOTICE OF BUDGET HEARING

The governing body of
City of Climax
will meet on July 12, 2021 at 7:00 PM at City Hall - City of Climax 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 the residence of Jimmy Meier - 119 E Third St, Climax, Ks 67137 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	9,533	37.519	10,515	36.840	11,172	4,219	38.759
Debt Service							
Library							
Special Highway	4,636		3,011		6,000		
Non-Budgeted Funds	6,843						
Totals	21,012	37.519	13,526	36.840	17,172	4,219	38.759
*Revenue Neutral Rate***							38.760
Less: Transfers	0		0		0		
Net Expenditure	21,012		13,526		17,172		
Total Tax Levied	4,157		4,219		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	110,796		114,522		108,852		

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*

Deanna McCullough
City Official Title: City Clerk

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

Summary of Significant Forecast Assumptions and Accounting Policies -

1. The accompanying forecast presents, to the best of management's knowledge and belief, the City's actual results of operations for the year ended December 31, 2020 and the projected amounts for the years ending December 31, 2021 and 2022. Accordingly, the forecast reflects management's judgment as of June 23, 2021, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and these differences may be material.
2. This forecast is prepared on the prescribed budget form as established by the State of Kansas and utilizes the cash basis of accounting rather than the accrual basis of accounting required by generally accepted accounting principles.
3. Management has elected to omit substantially all disclosures normally included with historical and prosepective financial statements.
4. 2021 actual receipts and expenditures are reported as equal to the 2021 budgeted amounts except for General Fund - Public Support (Receipts).
5. 2021 receipts for tax revenues other than Ad Valorem taxes are based on estimates provided by the Greenwood County Treasurer.
6. 2020 and 2021 State of Kansas Gas Tax revenues in the Special Highway Fund are estimates as of May, 2020 as provided by the State of Kansas.
7. 2022 General Fund receipts and expenditures are estimated at amounts equal to their 2021 budgeted amounts except General Fund - Officer Pay (Expenditures) is increased by $657.
8. 2022 Special Highway Expenditures are estimated at amounts to maintain a positive cash balance.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Climax, **HEREBY NOTIFIES THE** Greenwood **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☐ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ in _____, 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, 2021.

WITNESS my hand and official seal on June 23, 2021.

(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.

County Clerk's Budget Information for 2022 Budget Year
Greenwood County values
CLIMAX CITY

1. Estimated Assesed Valuation as of TUESDAY, JUNE 8, 2021:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	79,258	0	0	
State Assessed	26,764	0		
Severed Minerals	0			
Personal Property	2,830			
Oil & Gas	0			
Total Value	108,852	0		

2. Personal Property: 2,830
(Use this amount on Computation to Determine Limit for 2022 budget, line 5a)

Revenue Neutral Rate 38.760

3. Actual tax rates levied for the 2021 budget: (2020 levies)

SAC Fund	Rate
135 GENERAL OPERATING	36.840
Total Levied	36.840

4. Final Assessed Valuation from the November 2020 abstract: 114,522

5. 2020 Personal Property: 2,824
(Use this amount on Computation to Determine Limit for 2022 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2019 average tax delinquency percentage: 1.196730

9. 2019 delinquency percentage for special assessments: .000000

Date Provided: 06/08/2021 Provided by: Kathy Robinson
Greenwood County Clerk

GREENWOOD COUNTY CLERK
SEAL
KANSAS

State of Kansas
City

2022

CERTIFICATE
To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
City of Climax
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	11,172	4,219	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	6,000		
		7			
Non-Budgeted Funds		8			
Totals		xxxxxx	17,172	4,219	
Budget Summary		9			County Clerk's Use Only
Neighborhood Revitalization					
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Michael D Bartlow, CPA
Michael D Bartlow, Chartered
Address:
118 S Third St, PO Box 427
Madison, Ks 66860
Email:
mikebartlow@sunflower.com

Date Attested: July 22, 2021

Kathy Robeson
County Clerk

Governing Body

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

7/21

Donna Olson

Greenwood County Treasurer * 311 N MAIN * EUREKA KS 67045 * Telephone 620-583-8146 * Fax 620-583-8127

COUNTY TREASURER BUDGET INFORMATION

Climax City Clerk
Deanna McCullough
764 S50 Road
Climax, Ks 67137

THE FOLLOWING **ESTIMATES** ARE PROVIDED FOR THE PREPARATION OF YOUR **2022 BUDGET**:

Local Ad Valorem Tax Reduction Fund (LAVTR) K.S.A. 79-2960	
County and City Revenue Sharing Fund K.S.A. 79-2967	
Local Alcoholic Liquor Fund K.S.A. 1986 Supp. 79-41a04(f)	
Motor Vehicle Tax K.S.A. 79-5111	1,677.09
Special City & County Highway K.S.A. 79-3425c	
County and City Retailers Sales Tax K.S.A. 1986 Supp. 12-187	
Recreational Vehicle Tax K.S.A. 1996 Supp. 79-5111	160.78
16m/20m Truck Tax	
Commercial Motor Vehicle	
Watercraft Tax	53.16

March 30, 2020 Provided By: Donna Olson
Date Greenwood County Treasurer

(Published in The Eureka Herald, Wednesday, June 30, 2021)

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

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City of Climax
will meet on July 12, 2021 at 7:00 PM at City Hall - City of Climax 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.
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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*

Deanna McCullough
City Official Title: City Clerk

Deanna McCullough

State of Kansas
City

2022

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Deanna McCullough
City Official Title: City Clerk

Deanna McCullough

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