State of Kansas
City

2022

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
City of Windom
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			
Fund	**K.S.A.**				
General	12-101a	6	87,483	30,438	
Debt Service	10-113				
Library	12-1220				
Special Highway					
Solid Waste		7	3,400		
Sewer		7	10,441		
Sewer Lift Station		8	6,290		
Water		8	10,522		
		9	82,479		
		9			
Totals		xxxxxx	200,615	30,438	
Budget Summary		10			
Neighborhood Revitalization					County Clerk's Use Only
					Nov 1, 2021 Total Assessed Valuation

Assisted by:

Address:
611 Main Street, PO Box 38
Windom, Kansas 67491
Email:
cityofwindomks@embarqmail.com

Date Attested: , 2021

County Clerk

Governing Body

City of Windom

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	30,845	4,407	210	0	0	47
Debt Service						
Library						
TOTAL	30,845	4,407	210	0	0	47

County Treas Motor Vehicle Estimate 4,407

County Treas Recreational Vehicle Estimate 210

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 47

Motor Vehicle Factor 0.14288

Recreational Vehicle Factor 0.00681

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00152

City of Windom

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.

City of Windom

State of Kansas
City

STATEMENT OF INDEBTEDNESS

2022

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:											
Rural Develop-Water Line	3/24/2014	9/1/2053	2.50	296,000	250,381	4/7	4/7	6,259	5,092	6,132	5,219
Total G.O. Bonds					**250,381**			**6,259**	**5,092**	**6,132**	**5,219**
Revenue Bonds:											
Revolving Loan-lift station	9/1/2007	3/31/2027	2.57	169,907	62,618	3/1, 9/1	3/1, 9/1	1,401	8,970	1,191	9,209
Total Revenue Bonds					**62,618**			**1,401**	**8,970**	**1,191**	**9,209**
Other:											
Water Supply Loan/Grant	2/26/2020	8/31/2021	1.62	376,055	376,055	8/1		508			
Total Other					**376,055**			**508**	**0**	**0**	**0**
Total Indebtedness					**689,054**			**8,168**	**14,062**	**7,323**	**14,428**

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.

City of Windom

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	68,063	43,848	22,830
Receipts:			
Ad Valorem Tax	21,636	30,845	xxxxxxxxxxxxxxxxx
Delinquent Tax	985	645	985
Motor Vehicle Tax	4,842	4,407	4,407
Recreational Vehicle Tax	215	210	210
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax		47	47
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Special Highway	3,253	3,680	3,970
Compensating Use Tax	3,691	2,889	3,600
Local Sales Tax	13,161	14,000	14,200
Franchise Tax	6,608	5,965	6,450
Licenses			
Building Permits			
State of Kansas Park Grant	1,030	1,030	1,030
Transfer Capital Improvement to Geneeral			
Economic Development	237		
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**55,658**	**63,718**	**34,899**
Resources Available:	**123,721**	**107,566**	**57,729**
Expenditures:			
Salaries & Wages	56,841	56,954	57,983
Employee Benefits			
Law Enforcemment Expenses	8,873	9,456	9,000
Repairs and Maintainence	483	956	2,000
Street Lights	4,567	4,905	5,450
Streets	3,212	4,821	4,950
Park	4,462	3,948	4,100
Other			
Sewer Improvements	1,435	3,696	4,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**79,873**	**84,736**	**87,483**
Unencumbered Cash Balance Dec 31	43,848	22,830	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	108,475	108,475	87,483
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	87,483
		Tax Required	29,754
	Delinquent Comp Rate:	2.3%	684
		Amount of 2021 Ad Valorem Tax	**30,438**

CPA Summary

City of Windom

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	3,451	3,392	3,302
Receipts:			
State of Kansas Gas Tax	3,253	3,210	3,190
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,253**	**3,210**	**3,190**
Resources Available:	**6,704**	**6,602**	**6,492**
Expenditures:			
Street Repair and Maint	3,075	3,100	3,200
Wages	237	200	200
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,312**	**3,300**	**3,400**
Unencumbered Cash Balance Dec 31	3,392	3,302	3,092
2020/2021/2022 Budget Authority Amount:	6,000	6,000	3,400

Adopted Budget

Solid Waste	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	584	4,169	8,078
Receipts:			
Charges to Customers	10,227	10,950	10,980
surcharge	3,101	3,101	3,101
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**13,328**	**14,051**	**14,081**
Resources Available:	**13,912**	**18,220**	**22,159**
Expenditures:			
Wages	100	100	100
McPherson Area Solid Waste Utility	9,343	9,642	9,941
Maintenance, mowing & supplies	300	400	400
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**9,743**	**10,142**	**10,441**
Unencumbered Cash Balance Dec 31	4,169	8,078	11,718
2020/2021/2022 Budget Authority Amount:	10,300	10,300	10,441

CPA Summary

City of Windom

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Sewer	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,000	27,259	49,728
Receipts:			
Charges to Customers	25,899	25,899	25,899
Savings	1,689	1,860	1,860
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**27,588**	**27,759**	**27,759**
Resources Available:	**30,588**	**55,018**	**77,487**
Expenditures:			
Wages	1,292	1,290	1,290
Supplies and repairs	2,037	4,000	5,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,329**	**5,290**	**6,290**
Unencumbered Cash Balance Dec 31	27,259	49,728	71,197
2020/2021/2022 Budget Authority Amount:	8,640	8,640	6,290

Adopted Budget

Sewer Lift Station	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,000	3,090	3,268
Receipts:			
Charges to Customers	10,612	10,700	10,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,612**	**10,700**	**10,700**
Resources Available:	**13,612**	**13,790**	**13,968**
Expenditures:			
KS Dept of Health Loan Payment	10,522	10,522	10,522
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**10,522**	**10,522**	**10,522**
Unencumbered Cash Balance Dec 31	3,090	3,268	3,446
2020/2021/2022 Budget Authority Amount:	10,522	10,522	10,522

CPA Summary

City of Windom

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Water	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	9,717	14,136	11,957
Receipts:			
Water Sales	58,377	59,000	62,000
Meter Fees	15,815	18,355	18,355
Interest Income	333	333	333
Other Income	6,497	1,130	300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**81,022**	**78,818**	**80,988**
Resources Available:	**90,739**	**92,954**	**92,945**
Expenditures:			
Salaries & Wages	23,129	23,130	23,140
Water Purchases	21,045	24,449	26,405
Prof Services	759	1,400	1,400
Repairs & Supplies	18,176	18,000	18,000
Insurance	1,799	1,799	1,799
Utilites	345	361	385
Loan	11,332	11,332	11,332
Bank Fees	18	18	18
Cash Forward (2022 column)		508	
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**76,603**	**80,997**	**82,479**
Unencumbered Cash Balance Dec 31	14,136	11,957	10,466
2020/2021/2022 Budget Authority Amount:	90,869	90,869	82,479

Adopted Budget

	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
1st Installment			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Allowed Expendatures			
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

NOTICE OF BUDGET HEARING

2022

The governing body of
City of Windom
will meet on September 8, 2021 at 5:30 PM at 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 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	79,873	65.131	84,736	66.087	87,483	30,438	66.087
Debt Service							
Library							
Special Highway							
Solid Waste	3,312						
Sewer	9,743		3,300				
Sewer Lift Station	3,329		10,142		3,400		
Water	10,522		5,290		10,441		
	76,603		10,522		6,290		
			80,997		10,522		
					82,479		
Totals	183,382	65.131	194,987	66.087	200,615	30,438	66.087
*Revenue Neutral Rate***							66.972
Less: Transfers	0		0		0		
Net Expenditure	183,382		194,987		200,615		
Total Tax Levied	30,582		30,845		xxxxxxxxxxxxxxxxx		
Assessed Valuation	469,553		466,740		460,576		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	250,381
Revenue Bonds	0	0	62,618
Other	0	326,692	376,055
Lease Purchase Principal	0	0	0
Total	0	326,692	689,054

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

Tricia Arnold
City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION : 156404

STATE OF KANSAS, COUNTY OF MCPHERSON, SS:

Dawn Schnepf

of lawful age, being first duly sworn, deposeth and saith, he/she is Legal Representative of

See Page 2 for a copy of the Notice.

The McPherson Sentinel

twice weekly newspaper printed in the State of Kansas, and published in and of general circulation in McPherson County, Kansas, and that said newpaper is not a trade, religious or fraternal publication.

Said newsaper is published at least twice weekly and has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of McPherson, Kansas in said County as second class matter.

That a notice of which a true copy is hereto attached, was published in the regular and entire Sunday issue of said THE MCPHERSON SENTINEL for 1 day, the first being made on the 22nd day of August, A.D., 20201and the last on the 22nd day of August, A.D., 2021.

Affiant further says that he/she has personal knowledge of the statements above set forth, and that they are true.

Dawn R. Schnepf

Subscribed and sworn to before me this 23rd day of August, A.D., 2021.

Christy Fink

Notary Public.

Printer's Fees, $94.50

CHRISTY FINK
Notary Public - State of Kansas
My Appt. Expires 8-24-2024

AFFIDAVIT OF PUBLICATION : 156404

(Published in *The McPherson Sentinel*, August 22, 2021) 1t

NOTICE OF BUDGET HEARING

State of Kansas
City
2022

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City of Windom
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General	79,873	65.131	84,736	66.087	87,483	30,438	66.087
Debt Service							
Library							
Special Highway	3,312						
Solid Waste	9,743		3,300				
Sewer	3,329		10,142		3,400		
Sewer Lift Station	10,522		5,290		10,441		
Water	76,603		10,522		6,290		
			80,997		10,522		
					82,479		
Totals	183,382	65.131	194,987	66.087	200,615	30,438	66.087
*Revenue Neutral Rate***							66.972
Less: Transfers	0		0		0		
Net Expenditure	183,382		194,987		200,615		
Total Tax Levied	30,582		30,845		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	469,553		466,740		460,576		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	250,381
Revenue Bonds	0	0	62,618
Other	0	326,692	376,055
Lease Purchase Principal	0	0	0
Total	0	326,692	689,054

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

Tricia Arnold
City Official Title: City Clerk

156404

Hollie D. Melroy

From: Tricia Arnold <cityofwindomks@embarqmail.com>
Sent: Monday, July 19, 2021 3:32 PM
To: Hollie D. Melroy; Hollie D. Melroy
Subject: City of Windom KS - Revenue Neutral Rate

Hello Hollie,
Our Consultant has asked me to notify you that we may exceed the Revenue Neutral Rate of 67.
Our hearing will take place on August 11, 2021 at 5:45 pm.
The hearing will be located at Windom City Hall, 611 Main, Windom, KS 67491.

Thank you,
Tricia Arnold
City Clerk
City of Windom, Kansas
cityofwindomks@embarqmail.com
(620) 489-6221

Virus-free. www.avast.com

Resolution 21-04

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

WHEREAS, the Revenue Neutral Rate for the City of Windom was calculated as 66.283 mills by the McPherson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Windom will require the levy of a property tax rate exceeding (or possibly exceeding) the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 8, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Windom, having heard testimony, still finds it necessary to exceed or (possibly exceed) the Revenue Neutral Rate.

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

The City of Windom shall levy a property tax rate exceeding or (possibly exceeding) the Revenue Neutral Rate of 66.283 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 8th day of September 2021 and **SIGNED** by the Mayor.

Janis Bernd

Mayor, Janis Bernd

Debbie Gadberry

Alice Jo Taylor

Alice Jo Taylor

Dennis Holmquist

Dennis Holmquist

Attested:

Tricia Arnold

City Clerk, Tricia Arnold