Resolution No. 09-2021

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

**WHEREAS**, the Revenue Neutral Rate for the City of Aurora was calculated as 53.716 mills by the Aurora County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on September 15, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the City of Aurora, having heard testimony, may find it necessary to exceed the Revenue Neutral Rate.

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

The City of Aurora may levy a property tax rate exceeding the Revenue Neutral Rate of 53.716 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 15th day of September 2021 and **SIGNED** by the Mayor.

Kathy Kindel

Mayor

Attested:

Coley Lyon

City Clerk

Council

Council

Council

State of Kansas
City

2022

**CERTIFICATE**

To the Clerk of Cloud County, State of Kansas
We, the undersigned, officers of
**City of Aurora**
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 | 3 | 82,013 | 11,212 | |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Special Highway | | 4 | 2,418 | | |
| Gas Fund | | 4 | 48,449 | | |
| Water Fund | | 5 | 26,106 | | |
| Sewer Fund | | 5 | 11,864 | | |
| Trash Fund | | 6 | 5,113 | | |
| | | 6 | | | |
| | | | | | |
| Non-Budgeted Funds | | 7 | | | |
| **Totals** | | xxxxxx | 175,963 | 11,212 | |
| Budget Summary | | 8 | | | County Clerk's Use Only |
| Neighborhood Revitalization | | | | | |
| | | | | | Nov 1, 2021 Total Assessed Valuation |

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719
Email:
cityaid2019@gmail.com

Council
Council
Mayor

Date Attested: _____ 2021

County Clerk

Governing Body

City of Aurora

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 | 11,212 | 2,581 | 62 | 10 | 110 | 6 |
| Debt Service | | | | | | |
| Library | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 11,212 | 2,581 | 62 | 10 | 110 | 6 |

County Treas Motor Vehicle Estimate 2,581

County Treas Recreational Vehicle Estimate 62

County Treas 16/20M Vehicle Estimate 10

County Treas Commercial Vehicle Tax Estimate 110

County Treas Watercraft Tax Estimate 6

Motor Vehicle Factor 0.23023

Recreational Vehicle Factor 0.00553

16/20 Vehicle Factor 0.00089

Commercial Vehicle Factor 0.00981

Watercraft Factor 0.00054

City of Aurora 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 | 39,336 | 46,373 | 56,074 |
| Receipts: | | | |
| Ad Valorem Tax | 6,815 | 11,212 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,014 | 300 | |
| Motor Vehicle Tax | 1,822 | 2,343 | 2,581 |
| Recreational Vehicle Tax | 64 | 56 | 62 |
| 16/20M Vehicle Tax | 10 | 10 | 10 |
| Commercial Vehicle Tax | 110 | 107 | 110 |
| Watercraft Tax | | | 6 |
| Gross Earning (Intangible) Tax | 62 | 98 | 82 |
| State Assessed | 3,276 | 3,000 | 0 |
| City and County Revenue Sharing | | | 0 |
| | | | |
| Sales and Use Taxes | 5,951 | 6,000 | 6,000 |
| Franchise Fees | 2,986 | 3,250 | 3,250 |
| Licenses and Permits | 100 | 100 | 100 |
| Rental Income | 400 | 400 | 400 |
| Other | 1,718 | 2,000 | 2,000 |
| Grants | 170 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | 124 | 125 | 125 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **24,622** | **29,001** | **14,727** |
| **Resources Available:** | **63,958** | **75,374** | **70,801** |
| Expenditures: | | | |
| General Government | | | |
| Personal Services | 3,163 | 3,200 | 3,500 |
| Contractual | 14,014 | 15,000 | 25,000 |
| Materials and Supplies | 208 | 500 | 10,000 |
| Capital Outlay | | | 42,913 |
| Remittances | 50 | 50 | 50 |
| Economic Development | | | |
| Contractual | 150 | 150 | 150 |
| Parks and Recreation | | | |
| Contractual | | 150 | 150 |
| Materials and Supplies | | 250 | 250 |
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| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **17,585** | **19,300** | **82,013** |
| Unencumbered Cash Balance Dec 31 | 46,373 | 56,074 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amoun | 63,113 | 78,012 | 82,013 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 82,013 |
| | | Tax Required | 11,212 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | **11,212** |

| CPA Summary |
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City of Aurora 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 | 3,238 | 728 | 978 |
| Receipts: | | | |
| State of Kansas Gas Tax | 1,443 | 1,450 | 1,440 |
| County Transfers Gas | | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **1,443** | **1,450** | **1,440** |
| **Resources Available:** | **4,681** | **2,178** | **2,418** |
| Expenditures: | | | |
| Personal Services | 760 | 200 | 1,000 |
| Contractual | | 500 | 500 |
| Materials and Supplies | 3,193 | 500 | 918 |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **3,953** | **1,200** | **2,418** |
| Unencumbered Cash Balance Dec 31 | 728 | 978 | 0 |
| 2020/2021/2022 Budget Authority Amoun | 8,035 | 1,967 | 2,418 |

| Adopted Budget **Gas Fund** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 55,439 | 52,149 | 48,449 |
| Receipts: | | | |
| | | | |
| Charges to Customers | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **55,439** | **52,149** | **48,449** |
| Expenditures: | | | |
| Personal Services | 1,629 | 1,700 | 1,700 |
| Contractual | 1,661 | 2,000 | 2,000 |
| Capital Outlay | | | 44,749 |
| | | | |
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| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **3,290** | **3,700** | **48,449** |
| Unencumbered Cash Balance Dec 31 | 52,149 | 48,449 | 0 |
| 2020/2021/2022 Budget Authority Amoun | 55,201 | 51,989 | 48,449 |

| CPA Summary |
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City of Aurora 2022

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Water Fund** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 5,570 | 7,966 | 11,606 |
| Receipts: | | | |
| Farm Water Sales | 704 | 1,200 | 1,200 |
| Water Service Charges | 11,901 | 13,000 | 13,000 |
| Other Utility Charges | 107 | 300 | 300 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **12,712** | **14,500** | **14,500** |
| **Resources Available:** | **18,282** | **22,466** | **26,106** |
| Expenditures: | | | |
| Personal Services | 3,629 | 3,800 | 3,800 |
| Contractual | 5,229 | 5,500 | 20,706 |
| Materials and Supplies | 1,399 | 1,500 | 1,500 |
| Remittances | 59 | 60 | 100 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **10,316** | **10,860** | **26,106** |
| Unencumbered Cash Balance Dec 31 | 7,966 | 11,606 | 0 |
| 2020/2021/2022 Budget Authority Amount | 24,989 | 21,810 | 26,106 |

| Adopted Budget **Sewer Fund** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 8,005 | 8,889 | 9,764 |
| Receipts: | | | |
| | | | |
| Sewer Service Charges | 2,039 | 2,100 | 2,100 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **2,039** | **2,100** | **2,100** |
| **Resources Available:** | **10,044** | **10,989** | **11,864** |
| Expenditures: | | | |
| Personal Services | 118 | 175 | 175 |
| Contractual | 1,037 | 1,050 | 1,050 |
| Capital Outlay | | | 10,639 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **1,155** | **1,225** | **11,864** |
| Unencumbered Cash Balance Dec 31 | 8,889 | 9,764 | 0 |
| 2020/2021/2022 Budget Authority Amount | 10,127 | 10,379 | 11,864 |

| CPA Summary |
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City of Aurora 2022

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Trash Fund** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,851 | 1,013 | 913 |
| Receipts: | | | |
| Trash Service Charges | 3,201 | 3,250 | 4,000 |
| Transfer Agency Clearing | | 700 | 200 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **3,201** | **3,950** | **4,200** |
| **Resources Available:** | **5,052** | **4,963** | **5,113** |
| Expenditures: | | | |
| Personal Services | 439 | 450 | 450 |
| Contractual | 3,600 | 3,600 | 4,663 |
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| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **4,039** | **4,050** | **5,113** |
| Unencumbered Cash Balance Dec 31 | 1,013 | 913 | 0 |
| 2020/2021/2022 Budget Authority Amount | 6,594 | 4,512 | 5,113 |

| 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 | | | |
| | | | |
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| | | | |
| | | | |
| 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 |
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City of Aurora

**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: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Fueling Station** | | **Sales Tax Clearing** | | **Penalty Clearing** | | **0** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 4,062 | Cash Balance Jan 1 | 598 | Cash Balance Jan 1 | 620 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 5,280 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Fuel Station | 1,719 | Sales Tax Clearing | 23 | Penalty Clearing | 114 | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 1,719 | Total Receipts | 23 | Total Receipts | 114 | Total Receipts | 0 | Total Receipts | 0 | 1,856 |
| Resources Available: | 5,781 | Resources Available: | 621 | Resources Available: | 734 | Resources Available: | 0 | Resources Available: | 0 | 7,136 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual | 2,396 | Sales Tax Clearing | 21 | | | | | | | |
| Materials & Supplies | 47 | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 2,443 | Total Expenditures | 21 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 2,464 |
| Cash Balance Dec 31 | 3,338 | Cash Balance Dec 31 | 600 | Cash Balance Dec 31 | 734 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 4,672 ** |
| | | | | | | | | | | 4,672 ** |

** Note: These two block figures should agree.

| CPA Summary |
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State of Kansas
City

2022

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

**City of Aurora**

will meet on September 15, 2021, at 7:30 PM at Aurora City Hall for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at Aurora 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.
Proposed Tax Rate is subject to change dependent 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 | Proposed Tax Rate* |
| General | 17,585 | 53.104 | 19,300 | 53.107 | 82,013 | 11,212 | 53.716 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| | | | | | | | |
| Special Highway | 3,953 | | 1,200 | | 2,418 | | |
| Gas Fund | 3,290 | | 3,700 | | 48,449 | | |
| Water Fund | 10,316 | | 10,860 | | 26,106 | | |
| Sewer Fund | 1,155 | | 1,225 | | 11,864 | | |
| Trash Fund | 4,039 | | 4,050 | | 5,113 | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | 2,464 | | | | | | |
| Totals | 42,802 | 53.104 | 40,335 | 53.107 | 175,963 | 11,212 | 53.716 |
| | | | | | | *Revenue Neutral Rate*** | *53.716* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 42,802 | | 40,335 | | 175,963 | | |
| Total Tax Levied | 11,168 | | 11,212 | | xxxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 210,310 | | 211,125 | | 208,735 | | |

| 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*

**Corey Lyon**
City Official Title: City Clerk