State of Kansas
City
2022

CERTIFICATE

To the Clerk of Crawford, State of Kansas
We, the undersigned, officers of
City of Arma
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.

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 Vehicle		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	794,570	114,423	
Library	12-1220	8	40,000	17,598	
Employee Benefits	12-16,102	9	276,500	42,381	
Special Highway		10	81,377		
Special Park and Recreation		10	8,300		
Electric Utility		11	1,754,812		
Water Utility		12	392,600		
Sewer Utility		13	197,535		
Electric,Water & Sewer Reserve		14	484,116		
Non-Budgeted Funds-A		15			
Totals		xxxxxx	4,029,810	174,401	
					County Clerk's Use Only
Budget Summary		16			
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Diehl Banwart & Bolton, CPAs, PA
Terence L Sercer, CPA
Address:
7 1/2 East Wall Street
Fort Scott, Kansas 66701
Email:
tsercer@cpadbb.com

Attest: SEPT. 7 2021
County Clerk

Governing Body

See accompanying summary of significant forecast assumptions and accountants' compilation report.

State of Kansas
City
2022

CERTIFICATE

To the Clerk of Crawford, State of Kansas
We, the undersigned, officers of
City of Arma
certify that: (1) the hearing mentioned in the attached publication was held;
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Library	12-1220	8	40,000	17,598	2.999
Employee Benefits	12-16,102	9	276,500	42,381	7.223
Special Highway		10	81,377		
Special Park and Recreation		10	8,300		
Electric Utility		11	1,754,812		
Water Utility		12	392,600		
Sewer Utility		13	197,535		
Electric, Water & Sewer Reserve		14	484,116		
Non-Budgeted Funds-A		15			
Totals		xxxxxx	4,029,810	174,401	
					County Clerk's Use Only
Budget Summary		16			5,868,127
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Diehl Banwart & Bolton, CPAs, PA
Terence L Sercer, CPA
Address:
7 1/2 East Wall Street
Fort Scott, Kansas 66701
Email:
tsercer@cpadbb.com

Attest: 11/1/ 2021

County Clerk

Governing Body

See accompanying summary of significant forecast assumptions and accountants' compilation report.

CPA Summary

Diehl
Banwart
Bolton
Certified Public Accountants PA

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

City of Arma Council
Arma, Kansas

Management is responsible for the accompanying historical financial statements of the City of Arma, Kansas, included in the accompanying prescribed form for the year ended December 31, 2020, in accordance with the Kansas Department of Administration – Municipal Services. We have performed a compilation engagement of the historical financial information in accordance with Statements on Standards for Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial statements.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form for the City of Arma, Kansas, for the years ending December 31, 2021 and 2022, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted statements is limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecasts and, accordingly, do not express an opinion or another form of assurance eon the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Other Matters

The historical financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be presented in accordance with accounting principles generally accepted in the United States of America.

The budget included in the accompanying prescribed form is intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Very truly yours,
DIEHL, BANWART, BOLTON, CPAs PA
Diehl, Banwart, Bolton, CPAs, PA.

7 1/2 East Wall Street • P.O. Box 469 • Fort Scott, Kansas 66701
Phone (620) 223-4300 • Fax (620) 223-2242
www.cpadbb.com

Resolution No. 2021-0104

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

WHEREAS, the Revenue Neutral Rate for the City of Arma was calculated as 29.701 mills by the Crawford County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 7, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Arma, 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 ARMA:

The City of Arma shall levy a property tax rate exceeding the Revenue Neutral Rate of 29.701 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 7th day of September, 2021 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

AFFP
Legal Notice

Affidavit of Publication

STATE OF KANSAS }
COUNTY OF CRAWFORD } SS

Kelly Mitchell, being duly sworn, says:

That she is Authorized Agent of the Morning Sun, a daily newspaper of general circulation, printed and published in Pittsburg, Crawford County, Kansas; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

August 18, 2021

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Kelly Mitchell
Authorized Agent

Subscribed to and sworn to me this 18th day of August 2021.

Tessa Newberry
Tessa Newberry, Notary Public, Crawford County, Kansas

My commission expires: January 07, 2024

00021577 00098890

Bette Lessen
PT-CL City of Arma
PO Box 829
Arma, KS 66712

NOTARY PUBLIC STATE OF KANSAS
TESSA NEWBERRY
NOTARY PUBLIC
STATE OF KANSAS
My App. Exp 1-7-24

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Arma
will meet on September 7 at 6:30 P.M. at 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 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.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	429,848	23.088	629,770	22.074	794,570	114,423	19.504
Debt Service							
Library	37,000	3.000	40,000	3.000	40,000	17,598	3.000
Special Highway	41,816		46,377		81,377		
Electric Utility	1,199,194		1,713,135		1,754,812		
Water Utility	323,615		392,600		392,600		
Sewer Utility	226,988		214,535		197,535		
Electric,Water & Sewer Res	576,799		879,231		484,116		
Totals	3,100,780	30.678	4,200,448	30.678	4,029,810	174,401	29.728
*Revenue Neutral Rate***							29.701
Less: Transfers	396,800		427,000		486,000		
Net Expenditure	2,709,980		3,773,448		3,543,810		
Total Tax Levied	169,864		174,230		xxxxxxxxxx		
Assessed Valuation:	5,540,141		5,679,351		5,866,489		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	220,000	140,000	55,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	73,762	41,712	222,727
Total	293,762	181,712	277,727

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

Bette Lessen
City Official Title: City Clerk

PV-00098890

See accompanying summary of significant forecast assumptions & accountants' compilation report.

City of Arma
Summary of Significant Assumptions and Accounting Policies

Note 1 - Nature & Limitations

The accompanying financial presents, to the best of management's knowledge and belief, the City's expected results of operations for calendar year 2021 and 2022. The budgets reflect management's judgment as of the date of this budget, of the expected conditions and its expected course of action. Because events and circumstances frequently do not occur as expected, there will usually be differences between the budgeted and actual results and those differences may be material. The following assumptions are those that management believes are significant to the budget.

Note 2 - Summary of Significant Accounting Policies

appraiser's office.

budget year. Motor vehicle, recreational vehicle, 16/20M vehicle, commercial vehicle, and state gas taxes are based on collection estimates as supplied by the County treasurer and the State of Kansas. Other revenues for 2021 are assumed to be approximately the same as the 2021 budgeted amounts. Other revenues for 2022 have been estimated to be approximately the same as the 2021 budgeted amounts unless there are know increases or decreases.

Expenditures-2021 expenditures are entered primarily from the adopted 2021 budget information.

2022 Expenditures are expected to remain similar to the 2021 budgeted amounts except that certain capital outlays budgeted for 2021 but not expected to be paid we budgeted for 2022. In addition, the 2022 budget included additional specific expenses

City of Arma

State of Kansas
City

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	125,364	32,449	504	76	208	122
Debt Service						
Library	17,037	4,410	69	10	28	17
Employee Benefits	31,829	8,239	128	19	53	31
TOTAL	174,230	45,098	701	105	289	170

County Treas Motor Vehicle Estimate 45,098
County Treas Recreational Vehicle Estimate 701
County Treas 16/20M Vehicle Estimate 105
County Treas Commercial Vehicle Tax Estimate 289
County Treas Watercraft Tax Estimate 170

Motor Vehicle Factor 0.25884
Recreational Vehicle Factor 0.00402
16/20M Vehicle Factor 0.00060
Commercial Vehicle Factor 0.00166
Watercraft Factor 0.00098

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Transfers Out: Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
EWS RESERVE	GENERAL	0	0	60,000	12-825d
EWS RESERVE	LIBRARY	12,800	19,000	18,000	12-825d
EWS RESERVE	EMPLOYEE BENEFIT	144,000	156,000	156,000	12-825d
ELECTRIC UTILITY	EMPLOYEE BENEFIT	36,000	36,000	36,000	12-825d
ELECTRIC UTILITY	EWS RESERVE	96,000	108,000	168,000	12-825d
WATER UTILITY	EMPLOYEE BENEFIT	12,000	12,000	12,000	12-825d
WATER UTILITY	EWS RESERVE	48,000	48,000	48,000	12-825d
SEWER UTILITY	EMPLOYEE BENEFIT	12,000	12,000	12,000	12-825d
SEWER UTILITY	EWS RESERVE	36,000	36,000	36,000	12-825d
NOTE: ELECTRIC, WATER & SEWER DEPRECIATION & SURPLUS FUND = EWS RESERVE					
	Totals	396,800	427,000	486,000	
	Adjustments*				
	Adjusted Totals	396,800	427,000	486,000	

*Note:

Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Arma

State of Kansas
City 2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Beginning Amount		Date Due		Amount Due 2021		Amount Due 2022	
				Amount Issued	Outstanding Jan 1,2021	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
SERIES 2011	9/15/2011	3/1/2022	1.0 - 3.2%	245,000	25,000	9/1 & 3/1	3/1	400	25,000	0	0
SERIES 2013	3/8/2013	9/1/2021	.6 - 2.0%	445,000	30,000	9/1 & 3/1	3/1	600	30,000	0	0
Both Paid from Sewer Utility Fund											
Total G.O. Bonds					**55,000**			**1,000**	**55,000**	**0**	**0**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Emergency Loan with						Quarterly	Quarterly				
Kansas State Treasurer	3/19/2021	1/1/2031	0.25%	401,281	0	1/1,4/1, etc	1/1,4/1, etc	529	20,310	40,763	914
Pain in Electric Utility Fund											
Total Other					**0**			**529**	**20,310**	**40,763**	**914**
Total Indebtedness					**55,000**			**1,529**	**75,310**	**40,763**	**914**

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
Bobcat Loader	10/20/2017	80	2.49%	29,890	12,294	6,377	6,377
Vermeer tractor	8/3/2020	48	2.28%	45,020	45,020	11,881	11,881
Electric Substation	5/1//2018	9	2.28%	426,996	165,414	430,767	0
Refinance Substation	9/18/2021	120	2.28%	426,000	0	0	48,235
Totals					**222,727**	**449,026**	**66,493**

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

Fund Paid In		
Special Street	6,377	6,377
EWS Reserve-station	430,767	48,235
EWS Reserve-vermee	11,881	11,881
	449,025	66,493

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

Budgeted Year: 2022

Library found in: City of Arma
Crawford

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	$17,037	$17,598
Delinquent Tax	$95	$95
Motor Vehicle Tax	$4,642	$4,410
Recreational Vehicle Tax	$52	$69
16/20M Vehicle Tax	$23	$10
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$21,849	$22,182
Difference in Total Taxes:	$333	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$5,679,351	$5,866,489
Did Assessed Valuation Decrease?	No	
Levy Rate	3	3.000
Difference in Levy Rate:	0.000	
Qualify for grant: 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.

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	281,069	347,111	213,136
Receipts:			
Ad Valorem Tax	118,908	125,364	xxxxxxxxxxxxxxxx
Delinquent Tax	4,097	1,845	1,973
Motor Vehicle Tax	31,233	35,722	32,449
Recreational Vehicle Tax		400	504
16/20M Vehicle Tax		179	76
Commercial Vehicle Tax		211	208
Watercraft Tax		108	122
Local Sales Tax	264,196	260,000	300,000
Franchise Tax	43,354	40,600	40,600
Special Assessments	860	1,000	1,000
Local Alcoholic Liquor	877	646	646
Grant	300	0	0
Licenses and fees	2,255	2,000	2,000
Fines	9,080	10,000	10,000
Swimming Pool receipts	0	3,500	3,500
City Pound	773	800	8,000
Interest on Idle Funds	6,493	4,620	4,620
Insurance reimbursements	0	0	0
Other Reimbursements	39	800	800
Operating Transfers from other funds			
E W & S Surplus and Depreciation	0	0	60,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	13,427	8,000	8,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**495,891**	**495,795**	**474,498**
Resources Available:	**776,959**	**842,906**	**687,633**

State of Kansas
City

City of Arma

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	776,959	842,906	687,633
Expenditures:			
General Government	108,260	124,500	124,500
Street Department	34,809	60,000	85,000
Fire Department	29,619	79,000	119,000
Recreation Department	17,607	42,320	42,320
Park Department	5,117	8,050	23,050
Police Department	212,333	294,000	358,800
City Pound	2,104	1,900	1,900
0	0	0	0
Sub-Total detail page	409,848	609,770	754,570
Transfers to Reserve Accounts			
Equipment Reserve	20,000	20,000	20,000
Salaries increases			20,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**429,848**	**629,770**	**794,570**
Unencumbered Cash Balance Dec 31	347,111	213,136	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	576,740	629,770	794,570
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	794,570
		Tax Required	106,937
	Delinquent Comp Rate:	7.0%	7,486
		Amount of 2021 Ad Valorem Tax	114,423

See accompanying summary of significant forecast assumptions and accountants' compilation report.

City of Arma

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Government			
Personal Services	37,046	44,000	44,000
Contractual	18,045	14,000	14,000
Commodities	53,168	66,500	66,500
Capital Outlay	0	0	0
Total	**108,260**	**124,500**	**124,500**
Street Department			
Personal Services	0	0	0
Contractual	34,809	60,000	85,000
Total	**34,809**	**60,000**	**85,000**
Fire Department			
Personal Services	4,521	7,000	7,000
Personal Services-Additional	0	0	40,000
Contractual	2,807	6,000	6,000
Commodities	10,749	11,000	11,000
Capital Outlay	11,542	55,000	55,000
Total	**29,619**	**79,000**	**119,000**
Recreation Department			
Personal Services	6,928	20,000	20,000
Contractual	0	1,320	1,320
Commodities	10,679	11,000	11,000
Capital Outlay		10,000	10,000
Total	**17,607**	**42,320**	**42,320**
Park Department			
Contractual	145	5,050	5,050
Commodities	4,972	3,000	3,000
Capital Outlay-Shelter House			15,000
Total	**5,117**	**8,050**	**23,050**
Police Department			
Personal Services	187,918	200,000	246,800
Contractual	5,837	8,000	8,000
Commodities	10,718	18,500	18,500
Capital Outlay	7,860	50,075	67,500
Capital Outlay-Radios & Truck		17,425	18,000
Total	**212,333**	**294,000**	**358,800**
City Pound			
Personal Services	0	0	0
Contractual	2,104	1,900	1,900
Total	**2,104**	**1,900**	**1,900**

Page Total	**409,848**	**609,770**	**754,570**

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

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,439	34	924
Receipts:			
Ad Valorem Tax	15,451	17,037	xxxxxxxxxxxxxxxx
Delinquent Tax	632	95	95
Motor Vehicle Tax	4,463	4,642	4,410
Recreational Vehicle Tax		52	69
16/20M Vehicle Tax		23	10
Commercial Vehicle Tax		27	28
Watercraft Tax		14	17
Operating Transfers from other funds			
E W & S Surplus and Depreciation	12,800	19,000	18,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	250		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,595**	**40,890**	**22,629**
Resources Available:	**37,034**	**40,924**	**23,553**
Expenditures:			
Cultural and Recreational			
Appropriation to Library	37,000	40,000	40,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**37,000**	**40,000**	**40,000**
Unencumbered Cash Balance Dec 31	34	924	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	37,000	40,000	40,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	40,000
		Tax Required	16,447
	Delinquent Comp Rate:	7.0%	1,151
		Amount of 2021 Ad Valorem Tax	17,598

See accompanying summary of significant forecast assumptions and accountants' compilation report.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	35,389	32,724	12,422
Receipts:			
Ad Valorem Tax	23,639	31,829	xxxxxxxxxxxxxxxx
Delinquent Tax	1,675	1,000	
Motor Vehicle Tax	9,928	7,191	8,239
Recreational Vehicle Tax		79	128
16/20M Vehicle Tax		36	19
Commercial Vehicle Tax		42	53
Watercraft Tax		21	31
Operating Transfers from other funds			
Electric Utility	36,000	36,000	36,000
Water Utility	12,000	12,000	12,000
Sewer Utility	12,000	12,000	12,000
E W & S Surplus and Depreciation	144,000	156,000	156,000
Neighborhood Revitalization Rebate			0
Miscellaneous	754		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**239,996**	**256,198**	**224,470**
Resources Available:	275,386	288,922	236,892
Expenditures:			
Health Insurance	186,676	208,000	208,000
Social Security	18,000	21,000	21,000
Retirement	18,320	20,000	20,000
Workers Compensation	13,776	20,000	20,000
Unemployment	561	1,000	1,000
Insurance reserve	5,329	6,500	6,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**242,662**	**276,500**	**276,500**
Unencumbered Cash Balance Dec 31	32,724	12,422	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	252,000	276,500	276,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	276,500
		Tax Required	39,608
	Delinquent Comp Rate:	7.0%	2,773
		Amount of 2021 Ad Valorem Tax	42,381

See accompanying summary of significant forecast assumptions and accountants' compilation report.

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	48,187	49,051	43,984
Receipts:			
State of Kansas Gas Tax	37,133	36,710	36,520
County Transfers Gas	4,890	4,600	1,580
Interest on Idle Funds			
Miscellaneous	656	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**42,679**	**41,310**	**38,100**
Resources Available:	**90,866**	**90,361**	**82,084**
Expenditures:			
Streets			
Commodities	27,453	30,000	65,000
Capital Outlays	7,985	10,000	10,000
Debt Service on Capital Lease	6,377	6,377	6,377
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**41,816**	**46,377**	**81,377**
Unencumbered Cash Balance Dec 31	49,051	43,984	707
2020/2021/2022 Budget Authority Amoun	70,800	88,377	81,377

Adopted Budget

Special Park and Recreation	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,347	8,046	4,092
Receipts:			
Special Alcohol tax	642	646	646
Reimbursements	0	2,500	2,500
Other	258	1,200	1,200
Interest on Idle Funds			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**899**	**4,346**	**4,346**
Resources Available:	**8,246**	**12,392**	**8,438**
Expenditures:			
Culture and Recreation			
Commodities	200	8,300	8,300
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**200**	**8,300**	**8,300**
Unencumbered Cash Balance Dec 31	8,046	4,092	138
2020/2021/2022 Budget Authority Amoun	7,800	8,300	8,300

See accompanying summary of significant forecast assumptions and accountants' compilation report.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	346,659	568,947	375,812
Receipts:			
Charges to Customers	1,417,748	1,500,000	1,500,000
Reimbursements			
Interest on Idle Funds			
Miscellaneous	3,733	20,000	20,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,421,481**	**1,520,000**	**1,520,000**
Resources Available:	**1,768,140**	**2,088,947**	**1,895,812**
Expenditures:			
Operating Expenditures			
Personal Services	217,070	239,000	239,000
Contractual	766,055	1,165,500	1,105,500
Commodities	29,515	66,400	66,400
Capital Outlay	45,250	29,161	20,000
Capital Outlay-Auger Truck	0	0	30,000
Operating Transfers to Other Funds			
Employeee Benefits	36,000	36,000	36,000
Electric Water and Sewer Depc & Surplus	96,000	108,000	168,000
Debt Service on Capital lease	9,303	48,235	48,235
Debt Service Emergency Note with St of K	0	20,839	41,677
Cash Forward (column)			
Debt Service on Capital lease-new substation			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,199,194**	**1,713,135**	**1,754,812**
Unencumbered Cash Balance Dec 31	568,947	375,812	141,000
2020/2021/2022 Budget Authority Amount	1,670,555	1,713,135	1,754,812

See accompanying summary of significant forecast assumptions and accountants' compilation report.

City of Arma

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	184,897	211,108	122,508
Receipts:			
Charges to Customers	331,491	300,000	300,000
Interest on Idle Funds			
Miscellaneous	18,335	4,000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**349,826**	**304,000**	**304,000**
Resources Available:	**534,723**	**515,108**	**426,508**
Expenditures:			
Operating Expenditures			
Personal Services	92,289	99,500	99,500
Contractual	18,011	22,600	22,600
Commodities	135,036	127,500	127,500
Capital Outlay	18,280	83,000	83,000
Operating Transfers to Other Funds			
Employeee Benefits	12,000	12,000	12,000
Electric Water and Sewer Dep & Surplus	48,000	48,000	48,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**323,615**	**392,600**	**392,600**
Unencumbered Cash Balance Dec 31	211,108	122,508	33,908
2020/2021/2022 Budget Authority Amount	345,500	392,600	392,600

See accompanying summary of significant forecast assumptions and accountants' compilation report.

City of Arma

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	62,473	16,216	1,681
Receipts:			
Charges to Customers	180,731	200,000	200,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**180,731**	**200,000**	**200,000**
Resources Available:	**243,204**	**216,216**	**201,681**
Expenditures:			
Operating Expenditures			
Personal Services	71,073	89,500	89,500
Contractual	10,595	12,285	12,285
Commodities	9,490	8,750	8,750
Capital Outlay	0	0	39,000
Debt Service			
Principal	85,000	55,000	0
Interest	2,830	1,000	0
Operating Transfers to Other Funds			
Employeee Benefits	12,000	12,000	12,000
Electric Water and Sewer Dep & Surplus	36,000	36,000	36,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**226,988**	**214,535**	**197,535**
Unencumbered Cash Balance Dec 31	16,216	1,681	4,146
2020/2021/2022 Budget Authority Amoun	255,060	258,535	197,535

See accompanying summary of significant forecast assumptions and accountants' compilation report.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric,Water & Sewer Reserve**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	239,631	132,156	232,508
Receipts:			
Operating Transfers from other Funds			
Electric Utility	96,000	108,000	168,000
Water Utility	48,000	48,000	48,000
Sewer Utility	36,000	36,000	36,000
Proceeds from Lease Purchase-old lease	210,434	261,583	0
Proceeds from Lease Purchase-new lease	0	426,000	0
KDOT Federal Aid	78,248	100,000	0
Interest on Idle Funds	19	0	0
Miscellaneous	624	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**469,324**	**979,583**	**252,000**
Resources Available:	**708,955**	**1,111,739**	**484,508**
Expenditures:			
Capital Outlays	403,668	261,583	190,000
Operating Transfers to Other Funds			
General	0	0	60,000
Library	12,800	19,000	18,000
Employeee Benefits	144,000	156,000	156,000
Debt Servies on Capital Lease-station	16,331	430,767	48,235
Debt Servies on Capital Lease-Vermeer	0	11,881	11,881
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**576,799**	**879,231**	**484,116**
Unencumbered Cash Balance Dec 31	132,156	232,508	392
2020/2021/2022 Budget Authority Amoun	693,061	375,000	484,116

See Tab C

See accompanying summary of significant forecast assumptions and accountants' compilation report.

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NON-BUDGETED FUNDS (A)

2022

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

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Captial Improvements**		**Meter Deposits**		**0**		
Unencumbered Cash Balance Jan 1	38,439	Unencumbered Cash Balance Jan 1	65,376	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Total 103,815
Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	20,000			Meter Deposits	22,659			
Total Receipts	20,000	Total Receipts	0	Total Receipts	22659.31	Total Receipts	0	42,659
Resources Available:	58,439	Resources Available:	65,376	Resources Available:	22,659	Resources Available:	0	146,475
Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay				Meter Deposits	22,659			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	22,659	Total Expenditures	0	22,659
Cash Balance Dec 31	58,439	Cash Balance Dec 31	65,376	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**123,815** **
								123,815 **

See accompanying summary of significant forecast assumptions and accountants' compilation report.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Arma

will meet on September 7, 2021 at 6:30 P.M. 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 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	429,848	23.088	629,770	22.074	794,570	114,423	19.504
Library	37,000	3.000	40,000	3.000	40,000	17,598	3.000
Employee Benefits	242,662	4.590	276,500	5.604	276,500	42,381	7.224
Special Highway	41,816		46,377		81,377		
Special Park and Recreation	200		8,300		8,300		
Electric Utility	1,199,194		1,713,135		1,754,812		
Water Utility	323,615		392,600		392,600		
Sewer Utility	226,988		214,535		197,535		
Electric,Water & Sewer Reserv	576,799		879,231		484,116		
Non-Budgeted Funds-A	22,659		-		-		
Totals	3,100,780	30.678	4,200,448	30.678	4,029,810	174,401	29.728
						*Revenue Neutral Rate***	*29.701*
Less: Transfers	396,800		427,000		486,000		
Net Expenditure	2,703,980		3,773,448		3,543,810		
Total Tax Levied	169,964		174,230		174,401		
Assessed Valuation	5,540,141		5,679,351		5,866,489		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	220,000	140,000	55,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	73,762	41,712	222,727
Total	293,762	181,712	277,727

*Tax rates are expressed in mills

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

Bette Lessen

City Official Title: