RECEIVED
SEP 21 2021
SHAWNEE COUNTY CLERK

State of Kansas
City

2022

CERTIFICATE

To the Clerk of Shawnee County, State of Kansas
We, the undersigned, officers of

City of Auburn

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	866,615	164,504	23.551
Debt Service	10-113	7	122,418		
Special Highway		8	394,960		
Sewer Utility		8	707,919		
Gas Utility		9	1,822,977		
Non-Budgeted Funds		10			
Totals		xxxxxx	3,914,889	164,504	23.551
Budget Summary		11			County Clerk's Use Only
Neighborhood Revitalization					6,985,198
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Russell Shipley, CPA

Address:
PO Box 160
Auburn, KS 66402
Email:
ctemple@auburnks.com

Date Attested: 9-21 2021

STATE OF KANSAS OFFICIAL SEAL SHAWNEE COUNTY

County Clerk

Governing Body

Adam R Potter

Mark Brown

Dorothy L Bryan

City of Auburn

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	164,504	29,647	438	125	801	137
Debt Service						
Library						
TOTAL	164,504	29,647	438	125	801	137

County Treas Motor Vehicle Estimate 29,647

County Treas Recreational Vehicle Estimate 438

County Treas 16/20M Vehicle Estimate 125

County Treas Commercial Vehicle Tax Estimate 801

County Treas Watercraft Tax Estimate 137

Motor Vehicle Factor 0.18022

Recreational Vehicle Factor 0.00266

16/20 Vehicle Factor 0.00076

Commercial Vehicle Factor 0.00487

Watercraft Factor 0.00083

City of Auburn

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
Sewer Fund	Bond & Interest	97,955	93,299	92,500	10-1211
Sewer Fund	Sewer Reserve	7,650	50,000	-	City Ord #89
General Fund	Capital Improvement Reserve	-	60,000	-	12-1,118
	Totals	105,605	203,299	92,500	
	Adjustments*		60,000	-	
	Adjusted Totals	105,605	143,299	92,500	

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

City of Auburn

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:											
Series 2005A	12/1/2005	12/1/2026	3.65-4.60%	355,000	120,000	6/1;1 12/1	12/1	5,280	20,000	4,400	20,000
Total G.O. Bonds					**120,000**			**5,280**	**20,000**	**4,400**	**20,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE - Interceptor 1726-01	3/13/2007	3/1/2029	2.26	477,767	218,955	3/1:9/1	3/1:9/1	5,340	25,040	4,707	25,673
KDHE - Improvements 2032-01	11/21/17	3/1/2039	2.14	1,749,850	968,594	3/1:9/1	3/1:9/1	37,439	200	37,435	200
City Utility Low Interest Loan	3/19/2021	7/1/2022	0.25	130,000	0	quarterly	quarterly	157	51,944	97	78,055
Total Other					**1,187,549**			**42,936**	**77,184**	**42,239**	**103,928**
Total Indebtedness					**1,307,549**			**48,216**	**97,184**	**46,639**	**123,928**

City of Auburn

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
Server & Network Infrastructure	7/20/2020	2/29/1900		8,371	7,618	2,260	2,260
				Totals	**7,618**	**2,260**	**2,260**

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

State of Kansas
City

City of Auburn 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	318,928	433,979	463,826
Receipts:			
Ad Valorem Tax	158,698	164,504	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,750	0	
Motor Vehicle Tax	27,406	29,362	29,647
Recreational Vehicle Tax	401	486	438
16/20M Vehicle Tax	8	36	125
Commercial Vehicle Tax	863	802	801
Watercraft Tax	0	96	137
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Sales Tax - County	72,950	62,000	68,000
Sales Tax - City	125,598	90,000	105,000
Franchise Fees	8,260	9,000	9,000
Licenses, Fees, Permits	448	575	500
Fines & Fees	1,152	1,700	1,200
Court Fines	3,549	4,000	3,500
Race Track Sales Tax	58	0	0
Occupational License	1,200	0	0
Grants	42,804	0	0
Restitution	7,684	0	0
Civic Center Rent	3,187	6,000	4,000
Reimbursements	45,529	10,000	10,000
Donations	422	0	0
In Lieu of Tax (IRB)	0	0	0
Low interest loan	0	130,000	0
Interest on Idle Funds	41,429	5,000	5,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	5,322	0	3,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**549,718**	**513,561**	**240,348**
Resources Available:	**868,646**	**947,540**	**704,174**
Expenditures:			
General & Administrative	329,356	252,500	278,400
Police	83,245	83,113	92,200

Parks	11,347	6,500	7,100
Civic Center	10,719	9,500	10,000
Low interest loan payments	0	52,101	78,152
Transfers out	0	60,000	0
Capital Outlay	0	20,000	150,000
Cash Forward (2022 column)			250,000
Miscellaneous			763
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**434,667**	**483,714**	**866,615**
Unencumbered Cash Balance Dec 31	433,979	463,826	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	537,714	692,184	866,615
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	866,615
		Tax Required	162,441
	Delinquent Comp Rate:	1.3%	2,063
		Amount of 2021 Ad Valorem Tax	**164,504**

CPA Summary

City of Auburn 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	80,631	97,105	112,104
Receipts:			
Ad Valorem Tax	49	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	154	0	0
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments	21,905	15,000	15,000
Transfers in	97,955	93,299	92,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**120,063**	**108,299**	**107,500**
Resources Available:	**200,694**	**205,404**	**219,604**
Expenditures:			
Principal	79,038	45,240	45,873
Interest	24,551	48,060	46,545
Cash Basis Reserve (2022 column)			30,000
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**103,589**	**93,300**	**122,418**
Unencumbered Cash Balance Dec 31	97,105	112,104	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	155,353	118,579	122,418
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	122,418
		Tax Required	0
	Delinquent Comp Rate:	1.3%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx

City of Auburn 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	221,144	249,600	292,410
Receipts:			
State of Kansas Gas Tax	36,126	31,310	31,140
County Transfers Gas	14,998	16,500	16,410
Sales tax	62,705	53,000	55,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**113,829**	**100,810**	**102,550**
Resources Available:	**334,973**	**350,410**	**394,960**
Expenditures:			
Contractual services	487	5,000	5,000
Commodities	11,934	3,000	8,000
Capital outlay	72,952	50,000	80,000
Cash Forward (2022 column)	0		301,960
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**85,373**	**58,000**	**394,960**
Unencumbered Cash Balance Dec 31	249,600	292,410	0
2020/2021/2022 Budget Authority Amount:	333,161	321,983	394,960

Adopted Budget **Sewer Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	540,624	536,218	504,419
Receipts:			
User fees	199,809	203,000	203,000
Late fees	219	500	500
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**200,028**	**203,500**	**203,500**
Resources Available:	**740,652**	**739,718**	**707,919**
Expenditures:			
Personnel services	21,362	40,000	40,000
Contractual services	42,968	28,000	35,000

Commodities	6,936	5,000	7,000
Capital outlay	27,563	69,000	233,419
Transfers out to Bond & Interest fund	105,605	93,299	92,500
Cash Forward (2022 column)	0	0	300,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**204,434**	**235,299**	**707,919**
Unencumbered Cash Balance Dec 31	536,218	504,419	0
2020/2021/2022 Budget Authority Amount:	403,295	773,257	707,919

CPA Summary

City of Auburn 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Gas Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,218,392	1,048,527	975,377
Receipts:			
Customer sales	653,499	853,000	815,000
Penalties and Connection fees	1,495	1,800	1,600
New installations	38,110	18,000	18,000
Sales tax	11,035	14,000	12,000
Reimbursements	156	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	314	400	1,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**704,609**	**887,200**	**847,600**
Resources Available:	**1,923,001**	**1,935,727**	**1,822,977**
Expenditures:			
Personnel services	203,161	235,050	243,000
Contractual services	79,847	100,000	100,000
Commodities	38,692	20,000	30,000
Refunds	264	300	300
Gas purchased	317,669	486,000	407,500
Sales tax	10,981	14,000	12,000
Capital outlay	223,860	100,000	200,000
Cash Forward (2022 column)	0	0	815,677
Miscellaneous	0	5,000	14,500
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**874,474**	**960,350**	**1,822,977**
Unencumbered Cash Balance Dec 31	1,048,527	975,377	0
2020/2021/2022 Budget Authority Amount:	1,113,999	1,855,147	1,822,977

City of Auburn

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:		
Capital Improvement		**Sewer Replacement**		**Meter Deposits**		**Sewer Line Improvement**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	66,249	Cash Balance Jan 1	130,451	Cash Balance Jan 1	9,570	Cash Balance Jan 1	-317,294	Cash Balance Jan 1		-111,024
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfers in	7,650	Customer deposits	3,015	Grant	206,350			
						Loan proceeds	535,672			
Total Receipts	0	Total Receipts	7,650	Total Receipts	3,015	Total Receipts	742,022	Total Receipts	0	752,687
Resources Available:	66,249	Resources Available:	138,101	Resources Available:	12,585	Resources Available:	424,728	Resources Available:	0	641,663
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Refunds to customers	3,209	Construction	644,552			
						Other	56,993			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	3,209	Total Expenditures	701,545	Total Expenditures	0	704,754
Cash Balance Dec 31	66,249	Cash Balance Dec 31	138,101	Cash Balance Dec 31	9,376	Cash Balance Dec 31	-276,817	Cash Balance Dec 31	0	-63,091 **
							See Tab B			-63,091 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of

City of Auburn

will meet on September 7, 2021 at 6:15 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	434,667	25.000	483,714	24.536	866,615	164,504	23.550
Debt Service	103,589		93,300		122,418		
Library							
Special Highway	85,373		58,000		394,960		
Sewer Utility	204,434		235,299		707,919		
Gas Utility	874,474		960,350		1,822,977		
Non-Budgeted Funds	704,754						
Totals	2,407,291	25.000	1,830,663	24.536	3,914,889	164,504	23.550
*Revenue Neutral Rate***							23.551
Less: Transfers	105,605		143,299		92,500		
Net Expenditure	2,301,686		1,687,364		3,822,389		
Total Tax Levied	160,604		164,504		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,424,220		6,704,621		6,985,198		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	155,000	140,000	120,000
Revenue Bonds	0	0	0
Other	712,768	710,915	1,187,549
Lease Purchase Principal	0	8,371	7,618
Total	867,768	859,286	1,315,167

*Tax rates are expressed in mills

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

Candi Temple

City Official Title: City Clerk

First published in The Topeka Metro News, Monday, August 16, 2021.

NOTICE OF REVENUE NEUTRAL RATE HEARING

2022

The governing body of

City of Auburn

will meet on September 7, 2021 at 6:00 pm at City Hall/City Council Room for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by 2021 Kansas Senate Bill 13.

SUPPORTING COUNTIES

Shawnee County (home county)

Revenue Neutral Rate*	23.551	Proposed Tax Rate	23.550

Tax Rates are expressed in mills

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

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

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City of Auburn

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	434,667	25.000	483,714	24.536	866,615	164,504	23.550
Debt Service	103,589		93,300		122,418		
Library							
Special Highway	85,373		58,000		394,960		
Sewer Utility	204,434		235,299		707,919		
Gas Utility	874,474		960,350		1,822,977		
Non-Budgeted Funds	704,754						
Totals	2,407,291	25.000	1,830,663	24.536	3,914,889	164,504	23.550
*Revenue Neutral Rate***							23.551
Less: Transfers	105,605		143,299		92,500		
Net Expenditure	2,301,686		1,687,364		3,822,389		
Total Tax Levied	160,604		164,504		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,424,220		6,704,621		6,985,198		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	155,000	140,000	120,000
Revenue Bonds	0	0	0
Other	712,768	710,915	1,187,549
Lease Purchase Principal	0	8,371	7,618
Total	867,768	859,286	1,315,167

*Tax rates are expressed in mills

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

Candi Temple

City Official Title: City Clerk

8/16

12

RESOLUTION NO. 366

A RESOLUTION OF THE CITY OF AUBURN TO GIVE NOTICE TO THE SHAWNEE COUNTY CLERK THAT THE CITY MAY LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE PURSUANT TO K.S.A. §§ 79-1460, 79-1801, 79-2024, AND 79-2925c;

WHEREAS, the Revenue Neutral Rate for the City of Auburn was calculated as 23.551 mills by the Shawnee County Clerk; and

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

WHEREAS, the Governing Body of the City of Auburn, deems it necessary to give notice of its intent to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF AUBURN;

The City of Auburn intends to levy a property tax rate exceeding the Revenue Neutral Rate of 23.551 mills. The City will hold a hearing on the same on September 7, 2021 at ~~7:00~~ 7:00 p.m. at the Auburn City Hall, 161 W. 9th Street, Auburn, Kansas.

ADOPTED this 19th day of July 2021 and **SIGNED** by the Mayor.

Mark Brown

MARK BROWN, Mayor

ATTEST:

Candi Temple

CANDI TEMPLE, City Clerk

CITY OF AUBURN • KANSAS SEAL SHAWNEE COUNTY

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