CERTIFICATE 2025

To the Clerk of Morris, State of Kansas
We, the undersigned, officers of
Council Grove
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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	2,497,272	742,922	45.417
Industrial Development	12-1617h	8	16,375	14,990	0.917
Library	12-1220	8	77,948	71,774	4.388
Employee Benefits-Library	12-16, 102	9	27,000	25,004	1.529
Employee Benefits	12-16, 102	9	698,325	242,463	14.823
Special Highway		10	265,252		
1% Sales Tax		10	1,283,379		
.7% Sales Tax		11	1,048,257		
Special Parks & Recreation		11	91,760		
Highway Maint. - KLINK		12	216,036		
Diversion		12	6,881		
Water		13	1,412,609		
Sewer		14	911,204		
Refuse		15	202,154		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Totals		xxxxx	8,754,452	1,097,153	67.074
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		19			16,350,122
RNR Hearing Notice					
Neighborhood Revitalization		20			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	66.747
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: November 1st, 2024

County Clerk

Governing Body

CPA Summary

COUNTY CLERK SEAL MORRIS COUNTY KANSAS

Council Grove 2025

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	588,317	55,721	1,091	1,074	2,040	1,667
Industrial Dev.	15,885	1,505	29	29	55	45
Library	69,362	6,570	129	127	241	196
Employee Benefits-Libr	23,284	2,205	43	43	81	66
Employee Benefits	396,074	37,514	735	723	1,373	1,122
TOTAL	1,092,922	103,515	2,027	1,996	3,790	3,096

County Treas Motor Vehicle Estimate	103,515				
County Treas Recreational Vehicle Estimate		2,027			
County Treas 16/20M Vehicle Estimate			1,996		
County Treas Commercial Vehicle Tax Estimate				3,790	
County Treas Watercraft Tax Estimate					3,096

Motor Vehicle Factor	0.09471				
Recreational Vehicle Factor		0.00185			
16/20M Vehicle Factor			0.00183		
Commercial Vehicle Factor				0.00347	
Watercraft Factor					0.00283

Council Grove 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute	
General	Equipment Reserve	90,011	64,000	64,000	12-1,117	
General	Computer Equip. Reserv	20,000	20,000	20,000	12-1,117	
General	Lake CIP	42,000	42,000	42,000	12-1,118	
General	CIP Reserve	50,000	50,000	50,000	12-1,118	
General	Employee Benefits	21,511	21,511	21,511	12-16,102	may change
Water	Employee Benefits	53,696	67,000	67,000	12-16,102	
Water	Equipment Reserve	22,547	22,547	22,547	12-1,117	
Water	Water Reserve	15,000	15,000	15,000	12-825d	
Water	CIP Reserve	14,000	14,000	14,000	12-1,118	
Sewer	Equipment Reserve	10,000	10,000	10,000	12-1,117	
Sewer	Sewer Reserve	25,000	25,000	25,000	12-825d	
Sewer	Employee Benefits	13,024	17,000	17,000	12-16,102	
1% Sales tax	Employee Benefits	68,350	68,350	68,350	12-197	
1% Sales tax	Special Parks	20,000	25,000	-	12-197	
1% Sales tax	General	116,500	116,500	186,500	12-197	
Refuse	Computer Equip. Reserv	5,428	5,500	5,500	12-825d	
	Totals	587,067	583,408	628,408		
	Adjustments					
	Adjusted Totals	587,067	583,408	628,408		

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Council Grove

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2020-Water	4/28/2020	7/1/2033	1.7-2.6%	1,360,000	795,000	Jan & July	July	18,050	200,000	14,050	145,000
Total G.O. Bonds					**795,000**			**18,050**	**200,000**	**14,050**	**145,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDOT Loan	5/1/2008	8/1/2027	3.99%	703,261	167,504	Feb & Aug	Aug	6,683	46,819	4,815	48,687
KDHE Revolving Loan	7/1/2010	9/1/2031	2.55%	509,600	198,954	Mar & Sep	Mar & Sep	4,929	22,720	4,346	23,303
Total Other					**366,458**			**11,612**	**69,539**	**9,161**	**71,990**
Total Indebtedness					**1,161,458**			**29,662**	**269,539**	**23,211**	**216,990**

State of Kansas
City

Council Grove

2025

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 As Beginning of 2024	Payments Due 2024	Payments Due 2025
Fire Truck	2/9/2015	144	2.7%	264,516	76,239	25,766	25,766
Skid Steer	10/10/2017	72	3.32%	50,023	11,054	2,973	2,973
Energy Audit-CTS Group	9/9/2020	180	2.75	1,199,218	996,746	98,647	0
PBC Lease	6/26/2019	168	1.8-3.25%	2,465,000	1,840,000	215,577	98,647
				Totals	2,924,039	342,963	127,386

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

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

Budgeted Year: 2025

Library found in: Council Grove
Morris

As provided in KSA 79-2553 *et seq.*, 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 2024	Proposed Year 2025
Ad Valorem	$69,362	$71,774
Delinquent Tax	$1,200	$0
Motor Vehicle Tax	$7,242	$6,570
Recreational Vehicle Tax	$129	$129
16/20M Vehicle Tax	$237	$127
TOTAL TAXES	$78,170	$78,600
Difference in Total Taxes:	$430	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$15,605,383	$16,375,299
Did Assessed Valuation Decrease?	No	
Levy Rate	4.445	4.383
Difference in Levy Rate:	(0.062)	
Qualify for grant: Not 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

Council Grove 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	409,994	492,782	381,127
Receipts:			
Ad Valorem Tax	625,652	588,317	xxxxxxxxxxxxxxxx
Delinquent Tax	14,704	7,600	
Motor Vehicle Tax	52,073	65,884	55,721
Recreational Vehicle Tax	950	1,169	1,091
16/20M Vehicle Tax	1,628	2,160	1,074
Commercial Vehicle Tax	2,014	2,597	2,040
Watercraft Tax		1,942	1,667
Gross Earning (Intangible) Tax		0	0
Excise	20	0	22
Local Alcoholic Liquor	10,951	11,343	10,667
Sales & Use Tax-County	236,546	200,000	200,000
Franchise Tax	152,237	130,000	140,000
City Licenses & permits	38,911	18,000	25,500
Lake licenses & permits	40,255	33,000	33,000
Boundary/endcap fees	857	0	400
Cabin transfer fees	3,000	2,000	750
Court fees	16,830	25,000	25,000
Rural Fire contracts	48,000	110,000	110,000
Cemetery Fees	2,620	1,000	0
Swimming Pool receipts	59,897	59,650	59,650
Farm land lease	12,121	11,500	14,501
CFAP	11,074	10,000	11,000
Lake leases	412,715	420,000	420,000
Reimbursed expense	49,474	25,000	25,000
Spetic Land Use Fee	1,574		
10% of the 10% transfer reim		3,300	3,300
Fire Donations	5,105	18,583	
Transfer from 1% sales tax-City recreation	116,500	116,500	116,500
Recreation receipts	42,065	37,500	37,500
Transfer from 1% sales tax			70,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	93,167	12,000	15,000
Neighborhood Revitalization Rebate	-6,661	-10,070	-13,160
Miscellaneous	22,446	7,100	7,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,066,725**	**1,911,075**	**1,373,223**
Resources Available:	**2,476,719**	**2,403,857**	**1,754,350**

Council Grove

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	2,476,719	2,403,857	1,754,350
Expenditures:			
Administration	319,511	339,307	361,644
Police	486,730	490,000	540,726
Street (Public Works)	331,694	327,657	328,957
Swimming Pool	130,536	124,568	132,568
Parks	43,039	68,000	79,200
Recreation	160,452	156,683	152,683
Cemetery	60,607	43,100	45,024
Lake	114,299	108,875	116,787
Fire	115,280	141,629	151,942
Court	24,278	25,400	27,600
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	1,786,426	1,825,219	1,937,131
Transfers to Equipment Reserve			
Police	9,000	9,000	9,000
Parks	5,000	5,000	5,000
Street (Public Works)	50,000	50,000	50,000
Transfer to Computer Equip Fund	20,000	20,000	20,000
Transfer to Lake CIP	42,000	42,000	42,000
Transfer to CIP	50,000	50,000	50,000
Transfer to Employee Benefits	21,511	21,511	21,511
Cash Reserve (2025 column)			362,630
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,983,937**	**2,022,730**	**2,497,272**
Unencumbered Cash Balance Dec 31	492,782	381,127	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	2,273,329	2,333,693	2,497,272
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,497,272
		Tax Required	742,922
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	742,922

CPA Summary

Council Grove 2025

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Administration			
Salaries	137,225	147,000	158,500
Contractual	165,202	171,198	178,600
Commodities	12,673	17,765	21,200
Capital Outlay	4,411	3,344	3,344
Total	**319,511**	**339,307**	**361,644**
Police			
Salaries	359,150	400,000	434,049
Contractual	55,762	56,000	66,300
Commodities	34,135	29,500	35,200
Capital Outlay	37,683	4,500	5,177
Total	**486,730**	**490,000**	**540,726**
Street (Public Works)			
Salaries	173,387	179,000	179,800
Contractual	71,921	69,800	69,800
Commodities	84,729	77,200	77,700
Capital Outlay	1,657	1,657	1,657
Total	**331,694**	**327,657**	**328,957**
Swimming Pool			
Salaries	52,542	56,000	61,000
Contractual	47,087	40,000	40,000
Commodities	29,009	27,000	30,000
Capital Outlay	1,898	1,568	1,568
Total	**130,536**	**124,568**	**132,568**
Parks			
Salaries	18,030	35,000	41,200
Contractual	18,215	25,000	30,000
Commodities	5,100	5,500	5,500
Capital Outlay	1,694	2,500	2,500
Total	**43,039**	**68,000**	**79,200**
Recreation			
Salaries	77,976	79,000	81,500
Contractual	34,969	35,000	32,500
Commodities	39,433	35,000	31,000
Capital Outlay	8,074	7,683	7,683
Total	**160,452**	**156,683**	**152,683**
Cemetery			
Salaries	21,876	30,000	36,300
Contractual	27,025	10,500	4,681
Commodities	10,639	2,000	3,443
Capital Outlay	1,067	600	600
Total	**60,607**	**43,100**	**45,024**
Lake			
Salaries	71,515	68,500	69,700
Contractual	38,078	31,375	33,487
Commodities	2,415	5,000	9,600
Capital Outlay	2,291	4,000	4,000
Total	114,299	108,875	116,787
Page 1 - Total	**1,646,868**	**1,658,190**	**1,757,589**

Council Grove 2025

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Fire			
Salaries	24,140	24,500	24,500
Contractual	61,591	80,000	109,450
Commodities	15,458	4,000	3,900
Capital Outlay	14,091	33,129	14,092
Total	115,280	141,629	151,942
Court			
Salaries	15,428	15,600	15,600
Contractual	7,441	9,000	11,400
Commodities	1,409	800	600
Capital Outlay			
Total	24,278	25,400	27,600
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	139,558	167,029	179,542
Page 1 -Total	1,646,868	1,658,190	1,757,589
Grand Total	1,786,426	1,825,219	1,937,131

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

Council Grove 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Industrial Development	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,700	0	0
Receipts:			
Ad Valorem Tax	14,221	15,885	xxxxxxxxxxxxxxx
Delinquent Tax	369		
Motor Vehicle Tax	1,511	1,482	1,505
Recreational Vehicle Tax	27	26	29
16/20M Vehicle Tax	49	49	29
Commercial Vehicle Tax	58	58	55
Watercraft Tax		44	45
Escise	1		1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(150)	-272	-279
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	16,086	17,272	1,385
Resources Available:	17,786	17,272	1,385
Expenditures:			
Appropriation	17,786	17,272	16,375
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	17,786	17,272	16,375
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	17,859	17,393	16,375
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,375
		Tax Required	14,990
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	14,990

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,596	-934	266
Receipts:			
Ad Valorem Tax	69,510	69,362	xxxxxxxxxxxxxxx
Delinquent Tax	1,849	1,200	
Motor Vehicle Tax	8,150	7,242	6,570
Recreational Vehicle Tax	142	129	129
16/20M Vehicle Tax	262	237	127
Commercial Vehicle Tax		285	241
Watercraft Tax		213	196
Excise			3
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(732)	-1,187	-1,358
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	79,181	77,481	5,908
Resources Available:	81,777	76,547	6,174
Expenditures:			
Library appropriation	82,711	76,281	77,948
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	82,711	76,281	77,948
Unencumbered Cash Balance Dec 31	-934	266	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	84,376	76,281	77,948
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	77,948
See Tab B		Tax Required	71,774
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	71,774

CPA Summary

Council Grove 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits-Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,791	1,191	0
Receipts:			
Ad Valorem Tax	23,151	23,284	xxxxxxxxxxxxxxxx
Delinquent Tax	623	225	
Motor Vehicle Tax	2,635	2,411	2,205
Recreational Vehicle Tax	48	43	43
16/20M Vehicle Tax	85	79	43
Commercial Vehicle Tax	101	95	81
Watercraft Tax		71	66
Escise	1		1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-244	-399	-443
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	26,400	25,809	1,996
Resources Available:	28,191	27,000	1,996
Expenditures:			
Library benefits	27,000	27,000	27,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	27,000	27,000	27,000
Unencumbered Cash Balance Dec 31	1,191	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	27,000	27,000	27,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,000
		Tax Required	25,004
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	25,004

Adopted Budget Employee Benefits	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	93,303	141,610	202,037
Receipts:			
Ad Valorem Tax	233,215	396,074	xxxxxxxxxxxxxxxx
Delinquent Tax	7,582	4,070	
Motor Vehicle Tax	38,860	24,300	37,514
Recreational Vehicle Tax	702	431	735
16/20M Vehicle Tax	1,310	796	723
Commercial Vehicle Tax	1,479	958	1,373
Watercraft Tax		716	1,122
Escise	17		
Transfer from water	53,696	67,000	67,000
Transfer from sewer	13,024	17,000	17,000
Transfer from 1% sales tax	68,350	68,350	68,350
Transfer from General	21,511	21,511	21,511
Reimb. Exp.	35,505	45,000	45,000
Neighborhood Revitalization Rebate	-2,457	-6,779	-6,503
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	472,794	639,427	253,825
Resources Available:	566,097	781,037	455,862
Expenditures:			
Health/dental	267,835	389,000	421,200
FICA/Medicare	69,687	84,000	84,000
KPERS	72,840	95,000	95,000
Fireman's relief	3,595	2,000	2,000
Workers Comp	7,765	7,000	7,000
Unemployment	2,765	2,000	2,000
Cash Reserve (2025 column)			87,125
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	424,487	579,000	698,325
Unencumbered Cash Balance Dec 31	141,610	202,037	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	738,026	666,125	698,325
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	698,325
		Tax Required	242,463
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	242,463

CPA Summary

Council Grove 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	137,298	151,422	207,862
Receipts:			
State of Kansas Gas Tax	78,806	57,440	57,390
CCLIP Reimb.	103,484	86,343	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**182,290**	**143,783**	**57,390**
Resources Available:	**319,588**	**295,205**	**265,252**
Expenditures:			
Street Repair & Maintenance	168,166	87,343	265,252
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**168,166**	**87,343**	**265,252**
Unencumbered Cash Balance Dec 31	151,422	207,862	0
2023/2024/2025 Budget Authority Amoun	221,862	87,343	265,252

Adopted Budget

1% Sales Tax	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,073,089	1,071,732	883,379
Receipts:			
Sales Tax-City 1%	551,856	400,000	400,000
State Reimb.	73,035		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**624,891**	**400,000**	**400,000**
Resources Available:	**1,697,980**	**1,471,732**	**1,283,379**
Expenditures:			
Washington Street P&I	53,503	53,503	53,503
Grants	70,621	100,000	60,000
Infrastructure	297,274	200,000	200,000
Transfer to general fund for recreation	116,500	116,500	116,500
Transfer to Employee benefits	68,350	68,350	68,350
Transfer to Special Parks	20,000	25,000	0
Chamber		25,000	25,000
Transfer to General Fund			70,000
Cash Reserve (2025 column)			690,026
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**626,248**	**588,353**	**1,283,379**
Unencumbered Cash Balance Dec 31	1,071,732	883,379	0
2023/2024/2025 Budget Authority Amoun	1,369,488	1,312,991	1,283,379

CPA Summary

Council Grove 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget .7% Sales Tax	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	717,695	802,005	768,257
Receipts:			
Sales tax-city .7%	386,299	280,000	280,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**386,299**	**280,000**	**280,000**
Resources Available:	**1,103,994**	**1,082,005**	**1,048,257**
Expenditures:			
Pool lease payments	215,735	215,577	216,640
Intake payments	85,642	88,171	64,287
Pool projects		10,000	10,000
Cash Reserve (2025 column)			757,330
Miscellaneous	612		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**301,989**	**313,748**	**1,048,257**
Unencumbered Cash Balance Dec 31	802,005	768,257	0
2023/2024/2025 Budget Authority Amoun	892,271	967,816	1,048,257

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	44,433	54,750	81,093
Receipts:			
Liquor tax	10,951	11,343	10,667
Donations	2,175	15,000	0
Transfer from 1% sales tax	20,000	25,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,126**	**51,343**	**10,667**
Resources Available:	**77,559**	**106,093**	**91,760**
Expenditures:			
Parks & Recreation	22,809	25,000	91,760
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,809**	**25,000**	**91,760**
Unencumbered Cash Balance Dec 31	54,750	81,093	0
2023/2024/2025 Budget Authority Amoun	87,691	89,753	91,760

CPA Summary

Council Grove 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Highway Maint. - KLINK**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	202,763	144,436	180,236
Receipts:			
State of Kansas	160,837	35,800	35,800
CCLIP Reimb.		52,199	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**160,837**	**87,999**	**35,800**
Resources Available:	**363,600**	**232,435**	**216,036**
Expenditures:			
Higway Repairs & Maintenance	219,164	52,199	216,036
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**219,164**	**52,199**	**216,036**
Unencumbered Cash Balance Dec 31	144,436	180,236	0
2023/2024/2025 Budget Authority Amoun	246,263	52,199	216,036

Adopted Budget

Diversion	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,883	8,271	5,881
Receipts:			
Fees	1,493	1,610	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,493**	**1,610**	**1,000**
Resources Available:	**11,376**	**9,881**	**6,881**
Expenditures:			
Law Enforcement	3,105	4,000	6,881
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,105**	**4,000**	**6,881**
Unencumbered Cash Balance Dec 31	8,271	5,881	0
2023/2024/2025 Budget Authority Amoun	7,947	7,884	6,881

CPA Summary

Council Grove 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	591,078	587,076	445,699
Receipts:			
Customer receipts	1,018,783	966,910	966,910
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,018,783**	**966,910**	**966,910**
Resources Available:	**1,609,861**	**1,553,986**	**1,412,609**
Expenditures:			
PRODUCTION			
Salaries & benefits	150,410	127,200	129,260
Contractual	178,471	172,500	174,500
Commodities	104,495	169,000	185,000
Capital outlay	82,350	33,840	33,840
DISTRIBUTION			
Salaries & benefits	86,848	121,500	121,500
Contractual	21,896	32,950	33,950
Commodities	7,533	13,150	13,150
Capital outlay	47,409	95,000	95,000
ADMINISTRATION			
Salaries & benefits	27,416	32,200	32,200
Contractual	31,999	20,600	20,600
Commodities	10,627	27,000	27,000
Capital outlay	42,987	16,920	16,920
Debt Service	125,101	127,880	93,240
Transfer to Employee Benefits-health	53,696	67,000	67,000
Transfer to Equipment Reserve	22,547	22,547	22,547
Transfer to Water Reserve	15,000	15,000	15,000
Transfer to CIP Reserve	14,000	14,000	14,000
Cash Reserve (2025 column)			317,902
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,022,785**	**1,108,287**	**1,412,609**
Unencumbered Cash Balance Dec 31	587,076	445,699	0
2023/2024/2025 Budget Authority Amount	1,448,598	1,634,067	1,412,609

CPA Summary

Council Grove 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	642,890	660,234	672,244
Receipts:			
Customer receipts	227,171	238,960	238,960
Interest on Idle Funds			
Miscellaneous	3,283		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**230,454**	**238,960**	**238,960**
Resources Available:	**873,344**	**899,194**	**911,204**
Expenditures:			
Salaries & benefits	66,417	64,000	73,000
Contractual	35,187	41,600	45,100
Commodities	34,219	29,700	29,700
Capital outlay	1,613	12,000	12,000
Debt service	27,650	27,650	27,650
Transfer to Equipment Reserve	10,000	10,000	10,000
Transfer to Sewer Reserve	25,000	25,000	25,000
Transfer to Employee Benefits-health	13,024	17,000	17,000
Cash Reserve (2025 column)			671,754
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**213,110**	**226,950**	**911,204**
Unencumbered Cash Balance Dec 31	660,234	672,244	0
2023/2024/2025 Budget Authority Amount	854,831	903,857	911,204

CPA Summary

Council Grove 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	23,211	27,754	28,154
Receipts:			
Customer receipts	178,187	174,000	174,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**178,187**	**174,000**	**174,000**
Resources Available:	**201,398**	**201,754**	**202,154**
Expenditures:			
Contractual	168,216	168,100	168,100
Transfers Out	5,428	5,500	5,500
Cash Reserve (2025 column)			28,554
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**173,644**	**173,600**	**202,154**
Unencumbered Cash Balance Dec 31	27,754	28,154	0
2023/2024/2025 Budget Authority Amount	185,839	198,711	202,154

CPA Summary

Council Grove

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Computer Equip. Fund**		**Water Maint. Reserve**		**Sewer Maint. Reserve**		**Cemetery Endowment**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	90,832	Cash Balance Jan 1	44,746	Cash Balance Jan 1	263,031	Cash Balance Jan 1	91,190	Cash Balance Jan 1	91,195	580,994
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sale of City Prop.	4,000	Transfer In	25,428	Transfer In	15,000	Transfer In	25,000	Cemetery Care	1,450	
Fire Equip. Reimb	3,376									
Lake Rimb.	26,011									
Transfer In	96,547									
Total Receipts	129,934	Total Receipts	25,428	Total Receipts	15,000	Total Receipts	25,000	Total Receipts	1,450	196,812
Resources Available:	220,766	Resources Available:	70,174	Resources Available:	278,031	Resources Available:	116,190	Resources Available:	92,645	777,806
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Police Equip.	35,143	Computer Hardware	7,879					Transfer to Gen.	9,500	
Fire Equip.	14,907	Other Capital Outlay	2,400							
Utilities Equip.	2,973									
Road & Parks Equip.	35,802									
Total Expenditures	88,825	Total Expenditures	10,279	Total Expenditures	0	Total Expenditures	0	Total Expenditures	9,500	108,604
Cash Balance Dec 31	131,941	Cash Balance Dec 31	59,895	Cash Balance Dec 31	278,031	Cash Balance Dec 31	116,190	Cash Balance Dec 31	83,145	669,202 **
										669,202 **

**Note: These two block figures should agree.

CPA Summary

Council Grove

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement Res		**Lake CIP**		**Capital Projects**		**City Lake Tax Reimb.**		**Grants**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	405,829	Cash Balance Jan 1	210,354	Cash Balance Jan 1	84,046	Cash Balance Jan 1	133,176	Cash Balance Jan 1	0	833,405
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	64,000	Transfer In.	42,000	Riverwalk Donations	36,000			Tiffany Block Grant	200,010	
Gen. Gov	51,327									
Total Receipts	115,327	Total Receipts	42,000	Total Receipts	36,000	Total Receipts	0	Total Receipts	200,010	393,337
Resources Available:	521,156	Resources Available:	252,354	Resources Available:	120,046	Resources Available:	133,176	Resources Available:	200,010	1,226,742
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	50,127	Capital Outlay	-12,475			2012 Tax Reimb.	1,147	Tiffany Block Grant	200,010	
						14,15,16 Tax Reimb.	1,313			
Total Expenditures	50,127	Total Expenditures	-12,475	Total Expenditures	0	Total Expenditures	2,460	Total Expenditures	200,010	240,122
Cash Balance Dec 31	471,029	Cash Balance Dec 31	264,829	Cash Balance Dec 31	120,046	Cash Balance Dec 31	130,716	Cash Balance Dec 31	0	986,620 **
										986,620 **

**Note: These two block figures should agree.

CPA Summary

Council Grove

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
PD Vest Grant		**ARPA/HEROS**								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	100	Cash Balance Jan 1	33,273	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		33,373
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	46,000									
Total Receipts	46,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	46,000
Resources Available:	46,100	Resources Available:	33,273	Resources Available:	0	Resources Available:	0	Resources Available:	0	79,373
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Grants Exp	55,105	ARPA/HEROS	5,505							
Total Expenditures	55,105	Total Expenditures	5,505	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	60,610
Cash Balance Dec 31	-9,005	Cash Balance Dec 31	27,768	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	18,763 **
	See Tab B									18,763 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

Council Grove

will meet on Sept. 3, 2024 at 5:30 P.M. 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,983,937	44.465	2,022,730	37.700	2,497,272	742,922	45.368
Industrial Dev.	17,786	1.000	17,272	1.018	16,375	14,990	0.915
Library	82,711	4.888	76,281	4.445	77,948	71,774	4.383
Employee Benefits-Library	27,000	1.628	27,000	1.493	27,000	25,004	1.527
Employee Benefits	424,487	16.400	579,000	25.381	698,325	242,463	14.807
Special Highway	168,166		87,343		265,252		
1% Sales Tax	626,248		588,353		1,283,379		
.7% Sales Tax	301,989		313,748		1,048,257		
Special Parks & Recreation	22,809		25,000		91,760		
Highway Maint. - KLINK	219,164		52,199		216,036		
Diversion	3,105		4,000		6,881		
Water	1,022,785		1,108,287		1,412,609		
Sewer	213,110		226,950		911,204		
Refuse	173,644		173,600		202,154		
Non-Budgeted Funds-A	108,604						
Non-Budgeted Funds-B	240,122						
Non-Budgeted Funds-C	60,610						
Totals	5,696,277	68.381	5,301,763	70.037	8,754,452	1,097,153	67.000
						*Revenue Neutral Rate***	*66.747*
Less: Transfers	587,067		583,408		628,408		
Net Expenditure	5,109,210		4,718,355		8,126,044		
Total Tax Levied	992,342		1,092,922		xxxxxxxxxxxxxxxxx		
Assessed Valuation	14,512,251		15,605,383		16,375,299		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	1,175,000	985,000	795,000
Revenue Bonds	0	0	0
Other	498,526	433,633	366,458
Lease Purchase Principal	1,327,411	3,207,506	2,924,039
Total	3,000,937	4,626,139	4,085,497

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Nick Jones

City Official Title: City Administrator

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	694,171	42.391	13,160
Industrial Dev.	14,711	0.898	279
Library	71,615	4.373	1,358
Employee Benefits-Lil	23,369	1.427	443
Employee Benefits	343,025	20.948	6,503
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	1,146,891	70.038	21,743

2024 July 1 Valuation: 16,375,299

Valuation Factor: 16,375.299

Neighborhood Revitalization Subj to Rebate: 310,430

Neighborhood Revitalization factor: 310.430

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of
Council Grove
will meet on Sept. 3, 2024 at 5:30 P.M. 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,983,937	44.465	2,022,730	37.700	2,497,272	742,922	45.368
Industrial Dev.	17,786	1.000	17,272	1.018	16,375	14,990	0.915
Library	82,711	4.888	76,281	4.445	77,948	71,774	4.383
Employee Benefits-Library	27,000	1.628	27,000	1.493	27,000	25,004	1.527
Employee Benefits	424,487	16.400	579,000	25.381	698,325	242,463	14.807
Special Highway	168,166		87,343		265,252		
1% Sales Tax	626,248		588,353		1,283,379		
.7% Sales Tax	301,989		313,748		1,048,257		
Special Parks & Recreation	22,809		25,000		91,760		
Highway Maint. - KLINK	219,164		52,199		216,036		
Diversion	3,105		4,000		6,881		
Water	1,022,785		1,108,287		1,412,609		
Sewer	213,110		226,950		911,204		
Refuse	173,644		173,600		202,154		
Non-Budgeted Funds-A	108,604						
Non-Budgeted Funds-B	240,122						
Non-Budgeted Funds-C	60,610						
Totals	5,696,277	68.381	5,301,763	70.037	8,754,452	1,097,153	67.000
						Revenue Neutral Rate**	66.747
Less: Transfers	587,067		583,408		628,408		
Net Expenditure	5,109,210		4,718,355		8,126,044		
Total Tax Levied	992,342		1,092,922		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	14,512,251		15,605,383		16,375,299		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	1,175,000		935,000		795,000		
Revenue Bonds	0		0		0		
Other	498,526		433,633		366,458		
Lease Purchase Principal	1,327,411		3,207,506		2,924,039		
Total	3,000,937		4,626,139		4,085,497		

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Nick Jones
City Official Title: City Administrator

AFFIDAVIT OF PUBLICATION

State of Kansas, }
Morris County } ss.

JAN SCIACCA, being first duly sworn, Deposes and says: That she is an employee of the Council Grove Republican, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Morris County, Kansas, with a general paid circulation on a daily basis in Morris County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year, 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 Council Grove in said County as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 23rd day of July, 2024.

Jan Sciacca

Subscribed and sworn to before me this 23rd day of July, 2024

Christy Jimerson

NOTARY PUBLIC - STATE OF KANSAS
CHRISTY JIMERSON
MY APPT. EXPIRES 9-3-25

Resolution No. 090324-01

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

WHEREAS, the Revenue Neutral Rate for the City of Council Grove was calculated as 66.747 mills by the Morris County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 3, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Council Grove 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 COUNCIL GROVE:

The City of Council Grove shall levy a property tax rate exceeding the Revenue Neutral Rate of

67 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 3rd day of September 2024 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

CITY OF COUNCIL GROVE KANSAS SEAL

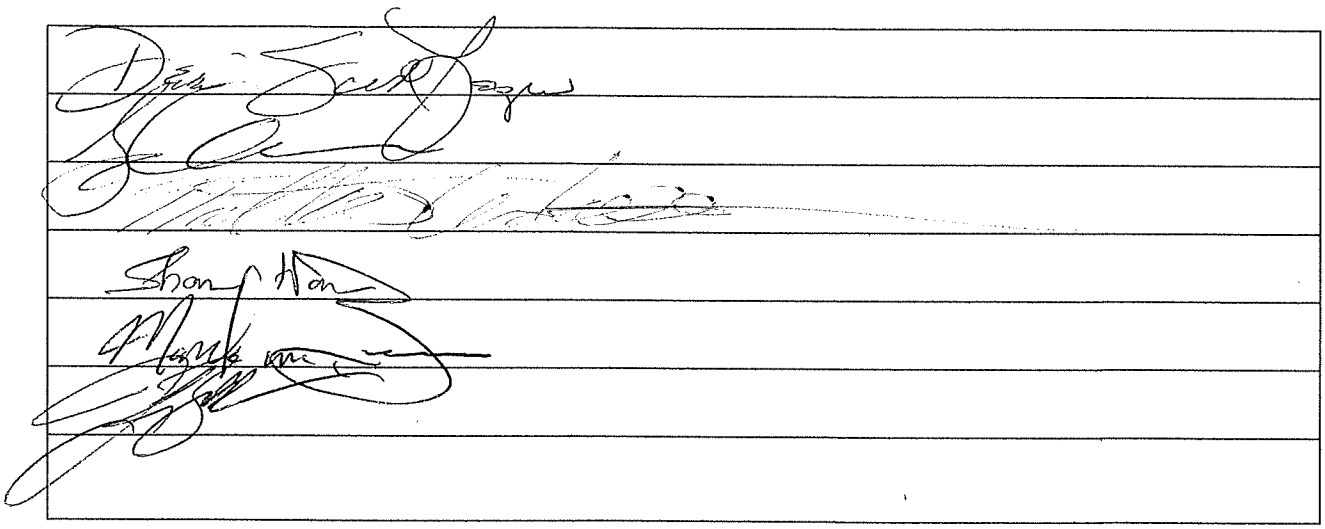
Resolution: 090324-01

Roll Call Vote

A Roll Call Vote of the City of Council Grove City Council to Levy a Property Tax Exceeding the Revenue Neutral Rate held on the 3rd day of September 2024.

Hearing to Exceed Revenue Neutral Rate held on 3rd day of September 2024.

Governing Body Members





Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Council Grove **, HEREBY NOTIFIES THE** Morris **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 67. The date of our hearing is Sept. 3rd at 5:30 AM/PM and will be held at 205 N Union in Council Grove, 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, 2024.

WITNESS my hand and official seal on July, 16, 2024.

(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.