State of Kansas
City

2023

CERTIFICATE

To the Clerk of Butler County, State of Kansas

We, the undersigned, officers of

City of Augusta

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 2023; and
(3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	7,882,345	1,961,000	27.427
Debt Service	10-113		416,240	295,000	4.126
Library	12-1220		377,150	340,650	4.764
Library Employee Benefits			98,050	78,100	1.092
Employee Benefits			1,796,600	1,586,100	22.184
Special Highway			321,975		
Special Alcohol			21,290		
Convention & Tourism			25,000		
Special Parks			98,700		
Cemetery Endowment			23,000		
Street Sales Tax			1,474,150		
Industrial Development			282,025		
Capital Improvements			904,000		
Solid Waste Bond & Interest			129,600		
Emergency Comm (2012)			51,500		
Emergency Communications			20,082		
Water Sales Tax			3,550,000		
Water Bond P&I			583,000		
Stormwater			125,000		
Electric Reserve			398,000		
Wastewater Treatment Plant			303,000		
Equipment Reserve			469,000		
Electric Bond P&I			221,000		
Wastewater Reserve			12,000		
Solid Waste			1,126,470		
Water			2,658,070		
Electric			10,191,969		
Wastewater			1,031,270		
Airport			609,680		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Non-Budgeted Funds-C					
Non-Budgeted Funds-D					
Totals		xxxxx	35,200,166	4,260,850	59.593
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					71,497,721
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 52.721

Assisted by:

Address:

Email:

Attest: October 26, 2022

County Clerk

Governing Body

Mayor

CPA Summary

Page No. 1

City of Augusta

2023

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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,828,060	216,704	2,985	992	3,250	0
Debt Service	263,000	31,177	429	143	468	0
Library	288,000	34,141	470	156	512	0
Library Employee Benef	82,810	9,817	135	45	147	0
Employee Benefits	1,314,700	155,849	2,146	714	2,337	0
TOTAL	3,776,570	447,688	6,165	2,050	6,714	0

County Treas Motor Vehicle Estimate	447,688				
County Treas Recreational Vehicle Estimate		6,165			
County Treas 16/20M Vehicle Estimate			2,050		
County Treas Commercial Vehicle Tax Estimate				6,714	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.11854				
Recreational Vehicle Factor		0.00163			
16/20M Vehicle Factor			0.00054		
Commercial Vehicle Factor				0.00178	
Watercraft Factor					0.00000

City of Augusta 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Electric	General	651,800	651,800	650,000	KSA 12-825d
General	Airport	30,000	50,000	75,000	KSA 3-113
General	Public Safety Reserve	150,000	150,000	125,000	KSA 12-1,117
General	Street Sales Tax	748,722	825,000	700,000	KSA 12-197
General	Capital Improvement	299,489	330,000	280,000	KSA 12-1,118
General	Water Sales Tax	1,347,700	1,485,000	1,260,000	KSA 12-197
Electric	Special Parks	15,000	15,000	-	KSA 12-825d
Electric	Employee Benefit	50,000	50,000	-	KSA 12-825d
Electric	Capital Improvement	310,000	280,000	280,000	KSA 12-825d
Electric	Electric Reserve	-	536,000	100,000	KSA 12-825d
Capital Improvement	2016 Pride & Progress	479,700	481,000	481,500	KSA 12-1,118
Solid Waste	General	36,800	36,800	36,800	KSA 12-825d
Solid Waste	Solid Waste P & I	130,000	130,000	130,000	KSA 12-825d
Water	Water Bond P&I	235,000	270,000	240,000	KSA 12-825d
Water Sales Tax	Water Bond P&I	350,000	350,000	350,000	KSA 12-197
Electric	Electric Bond P&I	476,000	-	221,000	KSA 12-825d
WWTP	Wastewater Reserve	-	25,000	150,000	KSA 12-825d
KLINK 2014/2015	Street Sales Tax	291			KSA 12-1,118
7th Street Geometric Pr	Street Sales Tax	92,683			KSA 12-1,118
	Totals	5,403,185	5,665,600	5,079,300	
	Adjustments				
	Adjusted Totals	5,403,185	5,665,600	5,079,300	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Augusta

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2008 A GO	4/15/2008	9/1/2023	3.85	655,000	80,000	Mar & Sept	Mar	3,680	40,000	1,840	40,000
Series 2012 B GO	8/1/2012	9/1/2032	2.75	455,000	280,000	Mar & Sept	Sept	8,195	20,000	7,745	20,000
Series 2013	4/18/2013	9/1/2033	2.86	970,000	640,000	Mar & Sept	Sept	18,144	45,000	17,188	45,000
Series 2014 A GO	9/10/2014	9/1/2022	3.28	3,090,000	2,170,000	Mar & Sept	Sept	68,300	140,000	64,800	145,000
Series 2015 A GO	5/21/2015	9/1/2024	3.35	7,050,000	6,040,000	Mar & Sept	Sept	199,944	275,000	194,444	285,000
Series 2016 A GO	9/1/2016	9/1/2024	2.00	4,305,000	2,260,000	Mar & Sept	Sept	45,200	435,000	36,500	445,000
Series 2019	6/6/2019	9/1/2027	2.04	2,415,000	1,920,000	Mar & Sept	Sept	43,163	260,000	37,963	265,000
Total G.O. Bonds					**13,390,000**			**386,626**	**1,215,000**	**360,479**	**1,245,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Series 2020-1 Temp Note	7/1/2020	9/1/2023	0.84	1,214,568	829,568	Mar & Sept	Mar & Sept	8,200	405,000	4,150	415,000
KDHE Loan - Sewer	11/28/2016	3/1/2038	1.56	1,217,800	1,030,964	Mar & Sept	Mar & Sept	17,100	60,900	16,200	61,800
Total Other					**1,860,532**			**25,300**	**465,900**	**20,350**	**476,800**
Total Indebtedness					**15,250,532**			**411,926**	**1,680,900**	**380,829**	**1,721,800**

City of Augusta

2023

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 2022	Payments Due 2022	Payments Due 2023
2019 Bobcat E50-M	6/12/2019	60		60,600	16,000	8,200	8,200
				Totals	**16,000**	**8,200**	**8,200**

*****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: 2023

Library found in: City of Augusta
Butler County

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 vear.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem	$278,053	$340,650
Delinquent Tax	$7,500	$3,000
Motor Vehicle Tax	$32,150	$33,500
Recreational Vehicle Tax	$0	$0
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$317,703	$377,150
Difference in Total Taxes:	$59,447	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	#REF!	#REF!
Did Assessed Valuation Decrease?	#REF!	
Levy Rate	#REF!	#REF!
Difference in Levy Rate:	#REF!	
Qualify for grant: #REF!		

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 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,278,892	1,427,186	1,296,845
Receipts:			
Ad Valorem Tax	1,578,852	1,730,000	xxxxxxxxxxxxxxxx
Delinquent Tax	51,453	44,000	35,000
Motor Vehicle Tax	230,020	211,500	212,500
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	18,994	10,000	18,400
City and County Revenue Sharing	0	0	0
Local 1 Cent Sales Tax	1,497,445	1,650,000	1,400,000
Water 1 Cent Sales Tax	1,497,445	1,650,000	1,400,000
Franchise Tax	227,740	265,700	211,800
Licenses	23,236	22,950	19,250
Permits/Fees	76,900	55,300	60,600
Neighborhood Revitalization	571	300	300
Connecting Links	35,815	35,000	25,000
County Fire Contract	46,182	78,000	65,000
Cemetery	58,295	55,500	43,000
Swimming Pool	21,857	35,000	30,000
City Lake	3,265	0	0
Santa Fe Lake	312,015	298,229	200,000
Court Fines & Fees	158,857	155,000	150,000
Grants	40,427	40,000	34,000
Dividends	4,000	4,000	4,000
Building/Park Rental, Sign Lease	3,315	1,700	0
Transfer from Electric	651,800	651,800	650,000
Transfer from Sanitation	36,800	36,800	36,800
Donations	100	0	0
Refund of Expenditures	11,795	2,500	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	0	7,000	25,000
Neighborhood Revitalization Rebate			0
Miscellaneous	7,051	7,700	3,850
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,594,230**	**7,047,979**	**4,624,500**
Resources Available:	**7,873,122**	**8,475,165**	**5,921,345**

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	7,873,122	8,475,165	5,921,345
Expenditures:			
Administration	588,769	624,020	1,459,400
City Clerk	141,778	155,170	166,550
Community Development	351,420	383,820	403,900
Safety	1,858,331	2,087,425	2,173,800
Court	110,062	116,650	143,650
Public Works	191,977	215,895	247,130
Parks	303,264	331,340	368,500
Santa Fe Lake	217,923	274,365	273,465
Swimming Pool	106,534	126,750	163,400
Animal Control	69,563	79,935	85,470
Cemetery	105,904	138,450	152,580
Volunteer Fire	4,500	4,500	4,500
Sales Tax	2,395,911	2,640,000	2,240,000
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	6,445,936	7,178,320	7,882,345
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,445,936**	**7,178,320**	**7,882,345**
Unencumbered Cash Balance Dec 31	1,427,186	1,296,845	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	6,762,920	7,207,065	7,882,345
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,882,345
		Tax Required	1,961,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,961,000

CPA Summary

City of Augusta

2023

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Administration			
Salaries	277,317	270,870	299,100
Contractual	122,926	127,150	219,100
Commodities	4,886	5,000	6,700
Capital Outlay	3,640	21,000	699,500
Transfer to Airport	30,000	50,000	75,000
Transfer to Public Safety Reserve	150,000	150,000	160,000
Total	**588,769**	**624,020**	**1,459,400**
City Clerk			
Salaries	125,558	133,700	144,900
Contractual	12,721	15,170	14,850
Commodities	1,505	2,300	2,800
Capital Outlay	1,994	4,000	4,000
Total	**141,778**	**155,170**	**166,550**
Community Development			
Salaries	288,084	306,120	327,050
Contractual	52,913	61,700	66,150
Commodities	4,270	6,500	7,200
Capital Outlay	6,153	9,500	3,500
Total	**351,420**	**383,820**	**403,900**
Safety			
Salaries	1,654,601	1,844,000	1,897,700
Contractual	151,931	161,325	192,500
Commodities	51,854	82,100	83,600
Capital Outlay	(55)	0	0
Total	**1,858,331**	**2,087,425**	**2,173,800**
Court			
Salaries	57,531	65,500	76,550
Contractual	49,759	49,550	64,900
Commodities	672	850	1,200
Capital Outlay	2,100	750	1,000
Total	**110,062**	**116,650**	**143,650**
Public Works			
Salaries	168,183	186,425	205,480
Contractual	17,367	22,170	22,850
Commodities	6,427	7,300	13,800
Capital Outlay	0	0	5,000
Total	**191,977**	**215,895**	**247,130**
Parks			
Salaries	232,925	247,840	286,000
Contractual	40,823	50,500	45,100
Commodities	29,516	28,000	32,400
Capital Outlay	0	5,000	5,000
Total	**303,264**	**331,340**	**368,500**
Santa Fe Lake			
Salaries	144,053	150,715	161,915
Contractual	36,974	74,600	67,450
Commodities	10,529	19,050	21,100
Capital Outlay	26,367	30,000	23,000
Total	**217,923**	**274,365**	**273,465**
Page 1 - Total	**3,763,524**	**4,188,685**	**5,236,395**

City of Augusta 2023

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Swimming Pool			
Salaries	70,430	83,500	112,500
Contractual	12,156	14,950	15,850
Commodities	15,064	18,300	25,050
Capital Outlay	8,884	10,000	10,000
Total	**106,534**	**126,750**	**163,400**
Animal Control			
Salaries	32,971	35,950	38,720
Contractual	35,787	41,035	42,300
Commodities	784	2,950	4,450
Capital Outlay	21	0	0
Total	**69,563**	**79,935**	**85,470**
Cemetery			
Salaries	71,136	92,700	95,830
Contractual	18,729	20,250	25,550
Commodities	6,753	12,500	11,200
Capital Outlay	9,286	13,000	20,000
Total	**105,904**	**138,450**	**152,580**
Volunteer Fire			
Salaries			
Contractual	4,500	4,500	4,500
Commodities			
Capital Outlay			
Total	**4,500**	**4,500**	**4,500**
Sales Tax			
Transfer to Street Sales Tax	748,722	825,000	700,000
Transfer to Capital Improvement	299,489	330,000	280,000
Transfer to Water Sales Tax	1,347,700	1,485,000	1,260,000
Total	**2,395,911**	**2,640,000**	**2,240,000**

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	2,682,412	2,989,635	2,645,950
Page 1 -Total	**3,763,524**	**4,188,685**	**5,236,395**
Grand Total	**6,445,936**	**7,178,320**	**7,882,345**

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

City of Augusta 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	146,326	75,746	18,740
Receipts:			
Ad Valorem Tax	258,510	251,000	xxxxxxxxxxxxxxxx
Delinquent Tax	9,601	4,000	4,000
Motor Vehicle Tax	42,399	34,000	30,500
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Special Assessments	187,422	50,994	65,000
Special Assessments Prepaid/Delinquent	4,625	17,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**502,557**	**356,994**	**102,500**
Resources Available:	**648,883**	**432,740**	**121,240**
Expenditures:			
Contractual Services	0	0	5,240
Debt Service	527,985	414,000	411,000
Prior Year Auditor's Adjustment	45,152	0	0
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**573,137**	**414,000**	**416,240**
Unencumbered Cash Balance Dec 31	75,746	18,740	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	533,100	419,200	416,240
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	416,240
		Tax Required	295,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	295,000

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,567	11,697	0
Receipts:			
Ad Valorem Tax	270,271	278,053	xxxxxxxxxxxxxxxx
Delinquent Tax	9,054	7,500	3,000
Motor Vehicle Tax	42,305	32,150	33,500
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**321,630**	**317,703**	**36,500**
Resources Available:	**326,197**	**329,400**	**36,500**
Expenditures:			
Contractual Services	314,500	329,400	377,150
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**314,500**	**329,400**	**377,150**
Unencumbered Cash Balance Dec 31	11,697	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	314,500	329,400	377,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	377,150
		Tax Required	340,650
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	340,650

CPA Summary

City of Augusta

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,625	9,657	9,450
Receipts:			
Ad Valorem Tax	79,254	79,843	xxxxxxxxxxxxxxxx
Delinquent Tax	2,679	2,200	1,000
Motor Vehicle Tax	12,399	9,100	9,500
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**94,332**	**91,143**	**10,500**
Resources Available:	**96,957**	**100,800**	**19,950**
Expenditures:			
Contractual Services	87,300	91,350	98,050
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**87,300**	**91,350**	**98,050**
Unencumbered Cash Balance Dec 31	9,657	9,450	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	87,300	91,350	98,050
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	98,050
		Tax Required	78,100
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	78,100

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	167,571	110,781	0
Receipts:			
Ad Valorem Tax	1,177,589	1,278,819	xxxxxxxxxxxxxxxx
Delinquent Tax	40,044	34,000	30,000
Motor Vehicle Tax	189,861	160,000	152,500
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Dividends	10,000	10,000	10,000
COPS Fast Grant & USD 402 Reimbursen	21,989	12,000	18,000
Transfer from Electric	50,000	50,000	0
Refund of Expenditures	202	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,489,685**	**1,544,819**	**210,500**
Resources Available:	**1,657,256**	**1,655,600**	**210,500**
Expenditures:			
Personnel Services	1,546,475	1,655,600	1,796,600
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	1,546,475	1,655,600	1,796,600
Unencumbered Cash Balance Dec 31	110,781	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	1,752,550	1,722,200	1,796,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,796,600
		Tax Required	1,586,100
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,586,100

CPA Summary

City of Augusta 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	249,696	291,013	173,563
Receipts:			
State of Kansas Gas Tax	270,593	240,000	246,500
County Transfers Gas	42,991	38,000	38,500
Dividends	5,000	5,000	5,000
Sales of Scraps	120	0	0
Refund of Expenditures	23,917	8,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**342,621**	**291,000**	**292,000**
Resources Available:	**592,317**	**582,013**	**465,563**
Expenditures:			
Salaries	157,870	157,225	164,725
Contractual Services	25,585	53,725	50,250
Commodities	111,689	127,500	97,000
Capital Outlay	6,160	70,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**301,304**	**408,450**	**321,975**
Unencumbered Cash Balance Dec 31	291,013	173,563	143,588
2021/2022/2023 Budget Authority Amoun	337,080	390,450	321,975

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See Tab C

Adopted Budget

Special Alcohol	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	13,858	19,230	10,490
Receipts:			
Liquor Tax	18,994	10,800	18,400
Refund of Expenditures	58	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,052**	**10,800**	**18,400**
Resources Available:	**32,910**	**30,030**	**28,890**
Expenditures:			
Contractual Services	3,000	4,500	4,500
Commodities	10,680	15,040	16,790
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,680**	**19,540**	**21,290**
Unencumbered Cash Balance Dec 31	19,230	10,490	7,600
2021/2022/2023 Budget Authority Amoun	24,500	19,500	21,290

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CPA Summary

City of Augusta 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Convention & Tourism**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	60,988	72,394	76,604
Receipts:			
Guest Tax	14,182	13,200	11,000
Building Rent	7,510	6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,692**	**19,200**	**17,000**
Resources Available:	**82,680**	**91,594**	**93,604**
Expenditures:			
Contractual Services	10,286	14,240	22,800
Commodities	0	750	2,200
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,286**	**14,990**	**25,000**
Unencumbered Cash Balance Dec 31	72,394	76,604	68,604
2021/2022/2023 Budget Authority Amount	20,000	25,000	25,000

Adopted Budget

Special Parks	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	96,734	141,686	139,186
Receipts:			
Sales Tax	463	0	0
Alcohol Liquor Tax	18,994	10,000	18,500
Swimming Pool Concessions	5,467	5,300	3,000
Donations	4,780	0	0
Fishing Permits	12,185	12,000	12,000
City Boat Fees	0	2,400	2,400
SFL Concessions	0	1,500	5,000
Grants	0	26,000	0
Dividends	19,655	15,000	10,000
Building Rent	85	0	0
Refund of Expenditures	5,707	0	0
Transfer of Electric	15,000	15,000	0
Interest on Idle Funds	4,306	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**86,642**	**87,200**	**50,900**
Resources Available:	**183,376**	**228,886**	**190,086**
Expenditures:			
Contractual Services	15,862	32,200	32,200
Commodities	13,516	37,500	56,500
Capital Outlay	12,312	20,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**41,690**	**89,700**	**98,700**
Unencumbered Cash Balance Dec 31	141,686	139,186	91,386
2021/2022/2023 Budget Authority Amount	44,700	79,700	98,700

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CPA Summary

City of Augusta 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Cemetery Endowment**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	68,285	82,101	65,801
Receipts:			
Endowment	13,800	7,500	7,500
Interest on Idle Funds	16	200	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,816**	**7,700**	**7,500**
Resources Available:	**82,101**	**89,801**	**73,301**
Expenditures:			
Contractual Services	0	24,000	5,000
Capital Outlay	0	0	18,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**24,000**	**23,000**
Unencumbered Cash Balance Dec 31	82,101	65,801	50,301
2021/2022/2023 Budget Authority Amount	5,000	24,000	23,000

Adopted Budget

Street Sales Tax	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,206,493	1,520,213	1,109,613
Receipts:			
Temp Note Proceeds	0	1,667,900	0
Transfer from General Fund	748,722	825,000	700,000
Transfer from KLINK 2014/2015	291		
Transfer from 7th Street Geometric Proj	92,683		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**841,696**	**2,492,900**	**700,000**
Resources Available:	**2,048,189**	**4,013,113**	**1,809,613**
Expenditures:			
Contractual Services	128,918	2,490,000	1,055,000
Debt Service	399,058	413,500	419,150
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**527,976**	**2,903,500**	**1,474,150**
Unencumbered Cash Balance Dec 31	1,520,213	1,109,613	335,463
2021/2022/2023 Budget Authority Amount	1,800,000	2,753,500	1,474,150

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CPA Summary

City of Augusta 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	29,925	188,425	282,025
Receipts:			
Replacement of CDBG	158,500	93,600	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**158,500**	**93,600**	**0**
Resources Available:	**188,425**	**282,025**	**282,025**
Expenditures:			
Loans	0	0	282,025
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**282,025**
Unencumbered Cash Balance Dec 31	188,425	282,025	0
2021/2022/2023 Budget Authority Amount	169,000	180,000	282,025

Adopted Budget

Capital Improvements	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	328,629	460,268	405,683
Receipts:			
Grants	0	0	75,000
Refund of Expenditures	13,975	0	0
Dividends	0	13,915	0
Transfer from Electric	310,000	280,000	280,000
Transfer from General Fund	299,489	330,000	280,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**623,464**	**623,915**	**635,000**
Resources Available:	**952,093**	**1,084,183**	**1,040,683**
Expenditures:			
Capital Outlay	12,125	197,500	422,500
Transfer to Pride & Progress	479,700	481,000	481,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**491,825**	**678,500**	**904,000**
Unencumbered Cash Balance Dec 31	460,268	405,683	136,683
2021/2022/2023 Budget Authority Amount	677,200	678,500	904,000

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City of Augusta 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste Bond & Interest**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	7,347	8,147	11,147
Receipts:			
Transfer from Solid Waste	130,000	130,000	130,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**130,000**	**130,000**	**130,000**
Resources Available:	**137,347**	**138,147**	**141,147**
Expenditures:			
Debt Service	129,200	127,000	129,600
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**129,200**	**127,000**	**129,600**
Unencumbered Cash Balance Dec 31	8,147	11,147	11,547
2021/2022/2023 Budget Authority Amount	129,200	127,000	129,600

Adopted Budget

Emergency Comm (2012)	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	116,357	106,633	97,133
Receipts:			
E911 Service Fee	36,101	40,000	36,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**36,101**	**40,000**	**36,000**
Resources Available:	**152,458**	**146,633**	**133,133**
Expenditures:			
Contractual Services	44,748	43,000	45,000
Capital Outlay	1,077	6,500	6,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**45,825**	**49,500**	**51,500**
Unencumbered Cash Balance Dec 31	106,633	97,133	81,633
2021/2022/2023 Budget Authority Amount	49,000	49,500	51,500

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City of Augusta 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency Communications**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	20,082	20,082	20,082
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**20,082**	**20,082**	**20,082**
Expenditures:			
Capital Outlay	0	0	20,082
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**20,082**
Unencumbered Cash Balance Dec 31	20,082	20,082	0
2021/2022/2023 Budget Authority Amount	0	20,082	20,082

Adopted Budget

Water Sales Tax	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,726,371	6,724,071	7,232,071
Receipts:			
Transfer from General	1,347,700	1,458,000	1,260,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,347,700**	**1,458,000**	**1,260,000**
Resources Available:	**7,074,071**	**8,182,071**	**8,492,071**
Expenditures:			
Contractual Services	0	0	700,000
Capital Outlay	0	600,000	2,500,000
Transfer to Water Bond P&I	350,000	350,000	350,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**350,000**	**950,000**	**3,550,000**
Unencumbered Cash Balance Dec 31	6,724,071	7,232,071	4,942,071
2021/2022/2023 Budget Authority Amount	950,000	950,000	3,550,000

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City of Augusta

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Bond P&I**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	39,451	43,095	47,595
Receipts:			
Transfer from Water	235,000	270,000	240,000
Transfer from Water Sales Tax	350,000	350,000	350,000
Interest on Idle Funds	1,500	1,500	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**586,500**	**621,500**	**591,500**
Resources Available:	**625,951**	**664,595**	**639,095**
Expenditures:			
Debt Service	582,856	617,000	583,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**582,856**	**617,000**	**583,000**
Unencumbered Cash Balance Dec 31	43,095	47,595	56,095
2021/2022/2023 Budget Authority Amount	585,000	617,000	583,000

Adopted Budget

Stormwater	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	9,450	9,450	9,450
Receipts:			
Service Fees	0	0	125,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**125,000**
Resources Available:	**9,450**	**9,450**	**134,450**
Expenditures:			
Contractual Services	0	0	25,000
Capital Outlay	0	0	100,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**125,000**
Unencumbered Cash Balance Dec 31	9,450	9,450	9,450
2021/2022/2023 Budget Authority Amount	0	125,000	125,000

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City of Augusta 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Reserve**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,063,284	850,787	1,086,787
Receipts:			
Transfer from Electric	0	536,000	100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**536,000**	**100,000**
Resources Available:	**1,063,284**	**1,386,787**	**1,186,787**
Expenditures:			
Capital Outlay	212,497	300,000	398,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**212,497**	**300,000**	**398,000**
Unencumbered Cash Balance Dec 31	850,787	1,086,787	788,787
2021/2022/2023 Budget Authority Amount	300,000	300,000	398,000

Adopted Budget

Wastewater Treatment Plant	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	124,480	451,927	174,927
Receipts:			
Fees	769,041	578,000	380,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**769,041**	**578,000**	**380,000**
Resources Available:	**893,521**	**1,029,927**	**554,927**
Expenditures:			
Contractual Services	74,100	752,000	75,000
Capital Outlay	9,114	0	0
Debt Service	358,380	103,000	228,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**441,594**	**855,000**	**303,000**
Unencumbered Cash Balance Dec 31	451,927	174,927	251,927
2021/2022/2023 Budget Authority Amount	816,500	390,000	303,000

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2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Bond P&I**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	55,837	756	756
Receipts:			
Transfer from Electric	476,000	0	221,000
Interest on Idle Funds	13	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**476,013**	**0**	**221,000**
Resources Available:	**531,850**	**756**	**221,756**
Expenditures:			
Debt Service	531,094	0	221,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**531,094**	**0**	**221,000**
Unencumbered Cash Balance Dec 31	756	756	756
2021/2022/2023 Budget Authority Amount	531,094	0	221,000

Adopted Budget

Wastewater Reserve	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	121,482	89,172	114,172
Receipts:			
Transfer from Wastewater Plant	0	25,000	150,000
Prior Year Auditor's Adjustment	35,401		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**35,401**	**25,000**	**150,000**
Resources Available:	**156,883**	**114,172**	**264,172**
Expenditures:			
Capital Outlay	67,711	0	12,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**67,711**	**0**	**12,000**
Unencumbered Cash Balance Dec 31	89,172	114,172	252,172
2021/2022/2023 Budget Authority Amount	121,482	0	12,000

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City of Augusta 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	254,237	280,787	275,787
Receipts:			
Donation	1,200	1,000	0
Grants	0	0	75,000
Transfer from General	150,000	150,000	125,000
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**151,200**	**151,000**	**200,000**
Resources Available:	**405,437**	**431,787**	**475,787**
Expenditures:			
Capital Outlay	124,650	156,000	469,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**124,650**	**156,000**	**469,000**
Unencumbered Cash Balance Dec 31	280,787	275,787	6,787
2021/2022/2023 Budget Authority Amount	156,000	656,000	469,000

Adopted Budget

	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	0	0	0

CPA Summary

City of Augusta 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	733,196	956,015	938,785
Receipts:			
Sales Tax	107	120	100
Roll Off Dumpsters	20,652	16,000	18,000
Commercial Dumpster	249,139	250,000	255,000
Bag Sales	1,261	1,000	1,000
Compost Permits	716	500	500
Sale of Scrap/Recyclables	7,540	16,500	1,000
Refund of Expenditures	15,748	1,000	1,000
Service Fees	718,193	750,000	765,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,013,356**	**1,035,120**	**1,041,600**
Resources Available:	**1,746,552**	**1,991,135**	**1,980,385**
Expenditures:			
Salaries	321,316	423,250	552,370
Contractual Services	227,279	272,300	276,800
Commodities	64,325	90,000	95,500
Capital Outlay	10,817	100,000	35,000
Transfer to General Fund	36,800	36,800	36,800
Transfer to Sanitation P & I	130,000	130,000	130,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**790,537**	**1,052,350**	**1,126,470**
Unencumbered Cash Balance Dec 31	956,015	938,785	853,915
2021/2022/2023 Budget Authority Amoun	1,031,250	1,189,800	1,126,470

CPA Summary

City of Augusta 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	499,110	853,338	747,365
Receipts:			
Dividends	10,000	10,000	0
Insurance Recovery	25,965	0	0
Lease Agreement	2,400	0	2,400
Refund of Expenditures	27	300	250
Water Protection Fees	7,168	7,000	7,000
Connection Fees	10,680	10,000	10,000
Water Sales	2,095,112	2,128,200	2,128,200
Installation Fees	6,465	5,000	6,000
Interest on Idle Funds			
Miscellaneous	1,783	2,100	1,600
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,159,600**	**2,162,600**	**2,155,450**
Resources Available:	**2,658,710**	**3,015,938**	**2,902,815**
Expenditures:			
Administration			
Salaries	125,413	114,250	112,445
Contractual Services	82,472	103,500	205,200
Commodities	3,879	5,350	5,650
Capital Outlay	31,597	35,000	35,000
Debt Service	0	0	69,600
Transfer to Water Bond P & I	235,000	270,000	240,000
Production			
Salaries	477,222	619,400	686,800
Contractual Services	550,589	557,500	600,175
Commodities	228,763	263,000	271,200
Capital Outlay	70,437	300,573	432,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,805,372**	**2,268,573**	**2,658,070**
Unencumbered Cash Balance Dec 31	853,338	747,365	244,745
2021/2022/2023 Budget Authority Amoun	2,160,165	2,352,975	2,658,070

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City of Augusta 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,376,130	2,042,530	889,630
Receipts:			
Sale of Scraps	1,632	18,000	15,000
Grants	500	1,000,000	0
Refund of Expenditures	542,285	180,000	200,000
Overpayment	264,599	242,000	175,000
Connection Fees	16,417	14,000	16,000
Service Fees	8,450,132	8,550,000	9,450,000
KPP Adjustment	458,345	605,000	138,000
Fuel Adjustment	464,141	600,000	250,000
Electrical Transformer Fee	13,071	10,000	16,000
Reconnect	10,680	10,000	8,000
Interest on Idle Funds			
Miscellaneous	165	300	300
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,221,967**	**11,229,300**	**10,268,300**
Resources Available:	**12,598,097**	**13,271,830**	**11,157,930**
Expenditures:			
Administration			
Personnel Services	499,588	545,300	434,840
Contractual Services	188,308	217,000	228,500
Commodities	5,301	10,700	11,800
Capital Outlay	4,506	6,000	6,000
Transfer to General Fund	651,800	651,800	650,000
Transfer to Special Parks	15,000	15,000	0
Transfer to Employee Benefits	50,000	50,000	0
Transfer to Capital Improvement	310,000	280,000	280,000
Transfer to Electric Bond P & I	476,000	0	221,000
Transfer to Electric Reserve	0	536,000	100,000
Production			
Personnel Services	508,725	624,000	711,985
Contractual Services	6,780,716	7,810,500	5,965,000
Commodities	239,029	152,500	247,264
Capital Outlay	0	245,000	0
Distribution			
Personnel Services	544,636	740,000	944,380
Contractual Services	85,893	113,900	130,750
Commodities	196,058	228,500	260,450
Capital Outlay	7	156,000	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,555,567**	**12,382,200**	**10,191,969**
Unencumbered Cash Balance Dec 31	2,042,530	889,630	965,961
2021/2022/2023 Budget Authority Amoun	11,128,420	11,825,420	10,191,969

See Tab C

CPA Summary

City of Augusta 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	570,108	605,080	344,540
Receipts:			
Sewer Tap Fees	2,527	1,500	1,000
Refund of Expenditures	0	0	0
Service Fees	606,290	818,000	1,025,000
Sewer District #12	4,700	7,600	4,500
Interest on Idle Funds	1,000	1,000	1,000
Miscellaneous	0	100	100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**614,517**	**828,200**	**1,031,600**
Resources Available:	**1,184,625**	**1,433,280**	**1,376,140**
Expenditures:			
Personnel Services	332,119	430,440	529,770
Contractual Services	199,571	455,000	422,700
Commodities	29,553	57,300	78,800
Capital Outlay	18,302	146,000	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**579,545**	**1,088,740**	**1,031,270**
Unencumbered Cash Balance Dec 31	605,080	344,540	344,870
2021/2022/2023 Budget Authority Amount	681,750	884,650	1,031,270

See Tab C

CPA Summary

City of Augusta 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	296,603	328,631	289,451
Receipts:			
Sales Tax	18,071	19,200	17,300
Gas Sales	205,465	265,000	200,000
Sale of Oil	13	0	0
Dividends	5,000	5,000	5,000
Rental Fees	194,946	203,000	208,500
Sale of Supplies	55	0	0
Transfer from General Fund	30,000	50,000	75,000
Refund of Expenditures	19,500	0	0
Water Sales	1,688	1,000	1,000
Interest on Idle Funds			
Miscellaneous	2,060	1,500	2,100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**476,798**	**544,700**	**508,900**
Resources Available:	**773,401**	**873,331**	**798,351**
Expenditures:			
Personnel Services	162,150	251,330	261,430
Contractual Services	117,764	110,550	121,850
Commodities	158,912	211,600	209,400
Capital Outlay	5,944	10,400	17,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**444,770**	**583,880**	**609,680**
Unencumbered Cash Balance Dec 31	328,631	289,451	188,671
2021/2022/2023 Budget Authority Amoun	510,940	566,000	609,680

See Tab C

CPA Summary

City of Augusta

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Employee Insurance		**Health Ins Reserve**		**Drug Reimbursement**		**State Seizure**		**E-Comm/API**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	8,177	Cash Balance Jan 1	1,061,755	Cash Balance Jan 1	725	Cash Balance Jan 1	179	Cash Balance Jan 1	305	1,071,141
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Flex Plan	54,943	Employee Prem	136,157					Loan Payments	28,083	
		Employer Prem	1,212,273							
Total Receipts	54,943	Total Receipts	1,348,430	Total Receipts	0	Total Receipts	0	Total Receipts	28,083	1,431,456
Resources Available:	63,120	Resources Available:	2,410,185	Resources Available:	725	Resources Available:	179	Resources Available:	28,388	2,502,597
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Health Ins	47,664	Health Ins	1,315,924	Contractual	76	Commodities	179	Distribution	28,083	
Health Ins Admin Fee	139									
Total Expenditures	47,803	Total Expenditures	1,315,924	Total Expenditures	76	Total Expenditures	179	Total Expenditures	28,083	1,392,065
Cash Balance Dec 31	15,317	Cash Balance Dec 31	1,094,261	Cash Balance Dec 31	649	Cash Balance Dec 31	0	Cash Balance Dec 31	305	**1,110,532** **
										1,110,532 **

**Note: These two block figures should agree.

CPA Summary

City of Augusta

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Dalton Palmer Park		**CDBG-GV Funding**		**ARPA**		**Skate Park**		**Interest**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	72	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	0	72
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Grants	10,000	Interest	105	Donations	12,398	Interest	6,343	
				Grants	713,066	Interest	3			
Total Receipts	0	Total Receipts	10,000	Total Receipts	713,171	Total Receipts	12,401	Total Receipts	6,343	741,915
Resources Available:	72	Resources Available:	10,000	Resources Available:	713,171	Resources Available:	12,401	Resources Available:	6,343	741,987
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Grants Distributed	10,000					Interest Distribution	6,343	
Total Expenditures	0	Total Expenditures	10,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	6,343	16,343
Cash Balance Dec 31	72	Cash Balance Dec 31	0	Cash Balance Dec 31	713,171	Cash Balance Dec 31	12,401	Cash Balance Dec 31	0	**725,644** **
										725,644 **

**Note: These two block figures should agree.

CPA Summary

City of Augusta

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Dam Spillway		**Marsh Donations - ADOP**		**Corp Levee**		**KLINK 2014/2015**		**FAA Land Acquisitions**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	74,795	Cash Balance Jan 1	2,462	Cash Balance Jan 1	16,252	Cash Balance Jan 1	291	Cash Balance Jan 1	-16,877	76,923
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Reimbursed Exp	5,759					
Total Receipts	0	Total Receipts	0	Total Receipts	5,759	Total Receipts	0	Total Receipts	0	5,759
Resources Available:	74,795	Resources Available:	2,462	Resources Available:	22,011	Resources Available:	291	Resources Available:	-16,877	82,682
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Prof Services	15,900	TF to other funds	291	Prof Services	4,640	
				Contractual	341					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	16,241	Total Expenditures	291	Total Expenditures	4,640	21,172
Cash Balance Dec 31	74,795	Cash Balance Dec 31	2,462	Cash Balance Dec 31	5,770	Cash Balance Dec 31	0	Cash Balance Dec 31	-21,517	**61,510** **
									See Tab B	**61,510** **

**Note: These two block figures should agree.

CPA Summary

Page No.

City of Augusta

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ales Tax Waterline Impr		**Lions Club**		**7th Street Geometric Pro**		**Entrance Sign Project**		**Disc Golf Project**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,586,917	Cash Balance Jan 1	3,040	Cash Balance Jan 1	59,312	Cash Balance Jan 1	20,000	Cash Balance Jan 1	645	3,669,914
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Reimbursed Exp	33,371					
Total Receipts	0	Total Receipts	0	Total Receipts	33,371	Total Receipts	0	Total Receipts	0	33,371
Resources Available:	3,586,917	Resources Available:	3,040	Resources Available:	92,683	Resources Available:	20,000	Resources Available:	645	3,703,285
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				TF to other Funds	92,683					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	92,683	Total Expenditures	0	Total Expenditures	0	92,683
Cash Balance Dec 31	3,586,917	Cash Balance Dec 31	3,040	Cash Balance Dec 31	0	Cash Balance Dec 31	20,000	Cash Balance Dec 31	645	**3,610,602** **
										3,610,602 **

**Note: The two bold yellow figures should agree.

CPA Summary

City of Augusta

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Pride & Progress		**Sewer CDBG**		**Scattering Garden**		**Wayfinding Signs Projec**		**Appcon Temp Notes**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	962,953	Cash Balance Jan 1	3,500	Cash Balance Jan 1	7,500	Cash Balance Jan 1	12,300	Cash Balance Jan 1	4,500	990,753
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	1,462,233									
TF from Capital Improv	479,700									
Total Receipts	1,941,933	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,941,933
Resources Available:	2,904,886	Resources Available:	3,500	Resources Available:	7,500	Resources Available:	12,300	Resources Available:	4,500	2,932,686
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	935,740									
Principal	425,000									
Interest	53,700									
Total Expenditures	1,414,440	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,414,440
Cash Balance Dec 31	1,490,446	Cash Balance Dec 31	3,500	Cash Balance Dec 31	7,500	Cash Balance Dec 31	12,300	Cash Balance Dec 31	4,500	**1,518,246** **
										1,518,246 **

**Note: The two bold yellow figures should agree.

CPA Summary

City of Augusta

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-F

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Airport Improv Projects		**SPARKS Funding Projec**		**KDHE Water Loan**		**Downtown Projects**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	50,000	Cash Balance Jan 1	10,000	Cash Balance Jan 1	-17,350	Cash Balance Jan 1	0	Cash Balance Jan 1		42,650
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	30,244			Loan Proceeds	119,290	Donations	29,476			
Total Receipts	30,244	Total Receipts	0	Total Receipts	119,290	Total Receipts	29,476	Total Receipts	0	179,010
Resources Available:	80,244	Resources Available:	10,000	Resources Available:	101,940	Resources Available:	29,476	Resources Available:	0	221,660
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	30,244	Capital Projects	10,000	Professional Services	6,940	Capital Outlay	31,230			
				Capital Outlay	295,000					
				Interest	245					
Total Expenditures	30,244	Total Expenditures	10,000	Total Expenditures	302,185	Total Expenditures	31,230	Total Expenditures	0	373,659
Cash Balance Dec 31	50,000	Cash Balance Dec 31	0	Cash Balance Dec 31	-200,245	Cash Balance Dec 31	-1,754	Cash Balance Dec 31	0	**-151,999** **
					See Tab B		**See Tab B**			**-151,999** **

**Note: The two bold yellow figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

City of Augusta

will meet on September 6, 2022 at 7:00 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	6,445,936	26.177	7,178,320	27.911	7,882,345	1,961,000	27.374
Debt Service	573,137	4.286	414,000	4.016	416,240	295,000	4.118
Library	314,500	4.481	329,400	4.397	377,150	340,650	4.755
Library Employee Benefits	87,300	1.314	91,350	1.264	98,050	78,100	1.090
Employee Benefits	1,546,475	19.524	1,655,600	20.073	1,796,600	1,586,100	22.141
Special Highway	301,304		408,450		321,975		
Special Alcohol	13,680		19,540		21,290		
Convention & Tourism	10,286		14,990		25,000		
Special Parks	41,690		89,700		98,700		
Cemetery Endowment			24,000		23,000		
Street Sales Tax	527,976		2,903,500		1,474,150		
Industrial Development					282,025		
Capital Improvements	491,825		678,500		904,000		
Solid Waste Bond & Interest	129,200		127,000		129,600		
Emergency Comm (2012)	45,825		49,500		51,500		
Emergency Communications					20,082		
Water Sales Tax	350,000		950,000		3,550,000		
Water Bond P&I	582,856		617,000		583,000		
Stormwater					125,000		
Electric Reserve	212,497		300,000		398,000		
Wastewater Treatment Plant	441,594		855,000		303,000		
Equipment Reserve	124,650		156,000		469,000		
Electric Bond P&I	531,094				221,000		
Wastewater Reserve	67,711				12,000		
Solid Waste	790,537		1,052,350		1,126,470		
Water	1,805,372		2,268,573		2,658,070		
Electric	10,555,567		12,382,200		10,191,969		
Wastewater	579,545		1,088,740		1,031,270		
Airport	444,770		583,880		609,680		
Non-Budgeted Funds-A	1,392,065						
Non-Budgeted Funds-B	16,343						
Non-Budgeted Funds-C	21,172						
Non-Budgeted Funds-D	92,683						
Non-Budgeted Funds-E	1,414,440						
Non-Budgeted Funds-F	373,659						
Totals	28,537,590	55.782	34,237,593	57.661	35,200,166	4,260,850	59.478
						*Revenue Neutral Rate***	*52.721*
Less: Transfers	5,403,185		5,665,600		5,079,300		
Net Expenditure	23,134,405		28,571,993		30,120,866		
Total Tax Levied	3,514,240		3,776,570		xxxxxxxxxxxxxxx		
Assessed Valuation	63,000,854		65,495,819		71,637,339		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	17,850,000	15,485,000	13,390,000
Revenue Bonds	0	0	0
Other	2,850,911	2,305,480	1,860,532
Lease Purchase Principal	75,240	57,929	16,000
Total	20,776,151	17,848,409	15,266,532

*Tax rates are expressed in mills

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

Erica L. Jones

City Official Title: City Clerk / Director of Finance

Augusta

Published in the Butler County Times-Gazette Jul 23, 2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

City of Augusta

will meet on September 6, 2022 at 7:00 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	6,445,936	26.177	7,178,320	27.911	7,882,345	1,961,000	27.374
Debt Service	573,137	4.286	414,000	4.016	416,240	295,000	4.118
Library	314,500	4.481	329,400	4.397	377,150	340,650	4.755
Library Employee Benefits	87,300	1.314	91,350	1.264	98,050	78,100	1.090
Employee Benefits	1,546,475	19.524	1,655,600	20.073	1,796,600	1,586,100	22.141
Special Highway	301,304		408,450		321,975		
Special Alcohol	13,680		19,540		21,290		
Convention & Tourism	10,286		14,990		23,000		
Special Parks	41,690		89,700		98,700		
Cemetery Endowment			24,000		23,000		
Street Sales Tax	527,976		2,903,500		1,474,150		
Industrial Development					282,025		
Capital Improvements	491,825		678,500		904,000		
Solid Waste Bond & Interest	129,200		127,000		129,600		
Emergency Comm (2012)	45,825		49,500		51,500		
Emergency Communications					20,082		
Water Sales Tax	350,000		950,000		3,550,000		
Water Bond P&I	582,856		617,000		583,000		
Stormwater					125,000		
Electric Reserve	212,497		300,000		398,000		
Wastewater Treatment Plant	441,594		855,000		303,000		
Equipment Reserve	124,650		136,000		469,000		
Electric Bond P&I	531,094				221,000		
Wastewater Reserve	67,711				12,000		
Solid Waste	790,537		1,052,350		1,126,470		
Water	1,805,372		2,268,573		2,658,070		
Electric	10,555,567		12,382,200		10,191,969		
Wastewater	579,545		1,088,740		1,031,270		
Airport	444,770		583,880		609,680		
Non-Budgeted Funds-A	1,392,065						
Non-Budgeted Funds-B	16,343						
Non-Budgeted Funds-C	21,172						
Non-Budgeted Funds-D	92,683						
Non-Budgeted Funds-E	1,414,440						
Non-Budgeted Funds-F	373,659						
Totals	28,537,590	55.782	34,237,593	57.661	35,200,166	4,260,850	59.478
						Revenue Neutral Rate**	52.721
Less: Transfers	5,403,185		5,665,600		5,079,300		
Net Expenditure	23,134,405		28,571,993		30,120,866		
Total Tax Levied	3,514,240		3,776,570		xxxxxxxxxxxxxxxxx		
Assessed Valuation	63,000,854		65,495,819		71,637,339		
Outstanding Indebtedness, January 1.	2020		2021		2022		
G.O. Bonds	17,850,000		15,485,000		13,390,000		
Revenue Bonds	0		0		0		
Other	2,850,911		2,305,480		1,860,532		
Lease Purchase Principal	75,240		57,929		0		
Total	20,776,151		17,848,409		15,250,532		

*Tax rates are expressed in mills

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

Erica L. Jones

City Official Title: City Clerk / Director of Finance

RESOLUTION NO. 2022-26

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

WHEREAS, the Revenue Neutral Rate for the City of Augusta was calculated as 52.721 mills by the Butler County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 6, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Augusta, 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 AUGUSTA, KANSAS:

The City of Augusta shall levy a property tax rate exceeding the Revenue Neutral Rate of 52.721 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 6th day of September, 2022 and signed by the Mayor.

Mike L. Rawlings, Mayor

ATTEST:

Erica L. Jones, City Clerk

CITY OF AUGUSTA OFFICIAL SEAL BUTLER CO, KANSAS

Roll Call Vote

A Roll Call Vote of the City of Augusta, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 6, 2022
Resolution No. 2022-26

Governing Body Member	Yes	No	No Vote
Mike Huddlestonn		X	
Eric Birk	X		
Ron Reavis	X		
Kip Richardson	X		
Robert Bailey	X		
Tom Leffler	X		
Jeff Brown	X		
TOTAL	**6**	**1**	**0**

Certified: Erica L Jones, City Clerk