State of Kansas
City
2024

CERTIFICATE

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 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	2,333,693	588,317	37.700
Library	12-1220	8	76,281	69,362	4.445
Employee Benefits-Library	12-16,102	9	27,000	23,284	1.493
Employee Benefits	12-16,102	9	666,125	396,074	25.381
Industrial Development	12-1617h	10	17,393	15,885	1.018
Special Highway		11	87,343		
1% Sales Tax		11	1,312,991		
.7% Sales Tax		12	967,816		
Special Parks & Recreation		12	89,753		
Highway Maint. - KLINK		13	52,199		
Diversion		13	7,884		
Water		14	1,634,067		
Sewer		15	903,857		
Refuse		16	198,711		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Totals		xxxxxx	8,375,113	1,092,922	70.037
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		20			15,605,383
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization		21			

Revenue Neutral Rate: 63.563

Assisted by:

Address:

Email:

Attest: November 1, 2023
County Clerk

COUNTY CLERK ★ SEAL ★ MORRIS COUNTY, KANSAS

Governing Body

CPA Summary

Council Grove 2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	645,283	65,884	1,169	2,160	2,597	1,942
Library	70,933	7,242	129	237	285	213
Employee Benefits-Librar	23,614	2,411	43	79	95	71
Employee Benefits	238,000	24,300	431	796	958	716
Industrial Development	14,512	1,482	26	49	58	44
TOTAL	992,342	101,319	1,798	3,321	3,993	2,986

County Treas Motor Vehicle Estimate	101,319
County Treas Recreational Vehicle Estimate	1,798
County Treas 16/20M Vehicle Estimate	3,321
County Treas Commercial Vehicle Tax Estimate	3,993
County Treas Watercraft Tax Estimate	2,986

Motor Vehicle Factor	0.10210
Recreational Vehicle Factor	0.00181
16/20M Vehicle Factor	0.00335
Commercial Vehicle Factor	0.00402
Watercraft Factor	0.00301

Council Grove 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Equipment Reserve	64,000	64,000	64,000	12-1,117
General	Computer Equip. Reserve	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
Water	Employee Benefits	55,849	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	11,956	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	20,000	10,000	12-197
1% Sales tax	General	115,500	116,500	116,500	12-197
Lake CIP	General	3,300	3,300	3,300	12-1,118
Refuse	Computer Equip. Reserve	5,457	5,500	5,500	12-825d
CIP Reserve	Capital Projects	19,396	-	-	12-1,118
	Totals	562,355	560,197	550,197	
	Adjustments				
	Adjusted Totals	562,355	560,197	550,197	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Council Grove

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2020-Water	4/28/2020	7/1/2033	1.7-2.6%	1,360,000	985,000	Jan & July	July	19,855	190,000	16,050	200,000
Total G.O. Bonds					**985,000**			**19,855**	**190,000**	**16,050**	**200,000**
Revenue Bonds:											
None.											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDOT Loan	5/1/2008	8/1/2027	3.99%	703,261	212,527	Feb & Aug	Aug	8,480	45,023	6,683	46,819
KDHE Revolving Loan	7/1/2010	9/1/2031	2.55%	509,600	221,106	Mar & Sep	Mar & Sep	5,498	22,152	4,929	22,720
Total Other					**433,633**			**13,978**	**67,175**	**11,612**	**69,539**
Total Indebtedness					**1,418,633**			**33,833**	**257,175**	**27,662**	**269,539**

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 2023	Payments Due 2023	Payments Due 2024
Fire Truck	2/9/2015	144	2.7%	264,516	99,603	25,766	25,766
Skid Steer	10/10/2017	72	3.32%	50,023	13,577	2,973	2,973
Street Sweeper	6/22/2017	120	3.32%	206,003	28,250	29,189	0
Energy Audit-CTS Group	9/9/2020	180	2.75%	1,199,218	1,066,076	98,647	98,647
PBC Lease	6/26/2019	168	1.8-3.25%	2,465,000	2,000,000	214,236	215,577
				Totals	**3,207,506**	**370,811**	**342,963**

*****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: 2024

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 2023	Proposed Year 2024
Ad Valorem	$70,933	$69,362
Delinquent Tax	$1,327	$0
Motor Vehicle Tax	$3,047	$7,242
Recreational Vehicle Tax	$157	$129
16/20M Vehicle Tax	$319	$237
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$75,783	$76,970
Difference in Total Taxes:	$1,187	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$14,512,251	$15,612,889
Did Assessed Valuation Decrease?	No	
Levy Rate	4.888	4.443
Difference in Levy Rate:	(0.445)	
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 from the State Library.

Council Grove 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	531,160	407,576	453,301
Receipts:			
Ad Valorem Tax	471,944	645,283	xxxxxxxxxxxxxxxxxx
Delinquent Tax	10,480	10,800	
Motor Vehicle Tax	66,312	54,866	65,884
Recreational Vehicle Tax	1,149	1,073	1,169
16/20M Vehicle Tax	2,640	2,175	2,160
Commercial Vehicle Tax	0	2,166	2,597
Watercraft Tax	0	0	1,942
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Excise	0	0	0
Local Alcoholic Liquor	10,541	8,977	11,343
Sales & Use Tax-County	247,815	200,000	200,000
Franchise Tax	151,939	130,000	130,000
City Licenses & permits	19,655	25,500	18,000
Lake licenses & permits	31,147	33,000	33,000
Boundary/endcap fees	4,843	400	0
Cabin transfer fees	3,000	750	0
Court fees	26,472	25,000	25,000
Rural Fire contracts	48,000	48,000	110,000
Cemetery Fees	3,423	0	0
Swimming Pool receipts	56,063	58,650	59,650
Farm land lease	12,121	10,000	10,000
CFAP	11,074	10,000	10,000
Lake leases	420,000	420,000	420,000
Reimbursed expense	61,008	30,880	25,000
10% of the 10% transfer reim	3,300	3,300	3,300
K9 Donation	12,000	0	0
Fire Donations	1,365	2,897	0
Transfer from 1% sales tax-City recreation	115,500	116,500	116,500
Recreation receipts	36,615	36,500	37,500
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	14,863	18,000	12,000
Neighborhood Revitalization Rebate	0	0	-10,070
Miscellaneous	17,124	3,629	7,100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,860,393**	**1,898,346**	**1,292,075**
Resources Available:	**2,391,553**	**2,305,922**	**1,745,376**

Council Grove 2024

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	2,391,553	2,305,922	1,745,376
Expenditures:			
Administration	323,893	311,844	347,644
Police	496,558	451,377	456,977
Street (Public Works)	328,786	298,657	320,157
Swimming Pool	138,100	125,568	124,568
Parks	51,247	50,500	79,200
Recreation	161,323	162,183	152,683
Cemetery	51,916	48,000	53,624
City Lake	144,149	99,000	113,475
Fire	84,666	103,092	151,942
Municipal Court	27,339	26,400	27,600
Subtotal detail (Should agree with detail)	1,807,977	1,676,621	1,827,870
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
Cash Forward (2024 column)			329,823
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,983,977**	**1,852,621**	**2,333,693**
Unencumbered Cash Balance Dec 31	407,576	453,301	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	2,115,684	2,273,329	2,333,693
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,333,693
		Tax Required	588,317
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	588,317

CPA Summary

Council Grove 2024

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Salaries	147,917	148,000	150,500
Contractual	153,526	150,000	178,600
Commodities	18,104	10,500	15,200
Capital Outlay	4,346	3,344	3,344
Total	**323,893**	**311,844**	**347,644**
Police			
Salaries	369,304	360,000	360,000
Contractual	54,652	45,000	64,100
Commodities	33,621	22,000	28,200
Capital Outlay	38,981	24,377	4,677
Total	**496,558**	**451,377**	**456,977**
Street (Public Works)			
Salaries	166,232	160,000	171,500
Contractual	58,518	71,000	69,800
Commodities	102,379	66,000	77,200
Capital Outlay	1,657	1,657	1,657
Total	**328,786**	**298,657**	**320,157**
Swimming Pool			
Salaries	56,704	57,000	61,000
Contractual	46,209	45,000	40,000
Commodities	33,619	22,000	22,000
Capital Outlay	1,568	1,568	1,568
Total	**138,100**	**125,568**	**124,568**
Parks			
Salaries	22,529	23,000	41,200
Contractual	23,745	22,000	30,000
Commodities	4,973	5,000	5,500
Capital Outlay	0	500	2,500
Total	**51,247**	**50,500**	**79,200**
Recreation			
Salaries	78,755	79,000	81,500
Contractual	38,988	36,500	32,000
Commodities	38,873	38,000	31,500
Capital Outlay	4,707	8,683	7,683
Total	**161,323**	**162,183**	**152,683**
Cemetery			
Salaries	12,181	12,500	30,900
Contractual	35,883	35,000	19,624
Commodities	2,850	500	2,500
Capital Outlay	1,002	0	600
Total	**51,916**	**48,000**	**53,624**
City Lake			
Salaries	72,017	66,000	68,500
Contractual	30,771	30,000	31,375
Commodities	37,859	1,000	9,600
Capital Outlay	3,502	2,000	4,000
Total	**144,149**	**99,000**	**113,475**
Page 1 - Total	**1,695,972**	**1,547,129**	**1,648,328**

Council Grove 2024

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Fire			
Salaries	16,929	19,000	24,500
Contractual	45,991	55,000	109,450
Commodities	7,655	15,000	3,900
Capital Outlay	14,091	14,092	14,092
Total	**84,666**	**103,092**	**151,942**
Municipal Court			
Salaries	15,428	15,500	15,600
Contractual	11,568	10,600	11,400
Commodities	343	300	600
Capital Outlay	0	0	0
Total	**27,339**	**26,400**	**27,600**
Page 2 -Total	**112,005**	**129,492**	**179,542**
Page 1 -Total	**1,695,972**	**1,547,129**	**1,648,328**
Grand Total	**1,807,977**	**1,676,621**	**1,827,870**

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

Council Grove 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	12,590	2,596	0
Receipts:			
Ad Valorem Tax	68,783	70,933	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,468	1,327	0
Motor Vehicle Tax	8,706	3,047	7,242
Recreational Vehicle Tax	153	157	129
16/20M Vehicle Tax	305	319	237
Commercial Vehicle Tax	0	318	285
Watercraft Tax	0	0	213
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-1,187
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**79,415**	**76,101**	**6,919**
Resources Available:	**92,005**	**78,697**	**6,919**
Expenditures:			
Library appropriation	89,409	78,697	76,281
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**89,409**	**78,697**	**76,281**
Unencumbered Cash Balance Dec 31	2,596	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	89,409	84,376	76,281
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	76,281
		Tax Required	69,362
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	69,362

CPA Summary

Council Grove 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits-Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,042	1,792	1,416
Receipts:			
Ad Valorem Tax	23,413	23,614	xxxxxxxxxxxxxxxxxx
Delinquent Tax	484		
Motor Vehicle Tax	2,603	2,739	2,411
Recreational Vehicle Tax	47	54	43
16/20M Vehicle Tax	113	109	79
Commercial Vehicle Tax	90	108	95
Watercraft Tax	0	0	71
Neighborhood Revitalization Rebate	0	0	-399
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,750**	**26,624**	**2,300**
Resources Available:	**28,792**	**28,416**	**3,716**
Expenditures:			
Library benefits	27,000	27,000	27,000
Cash Forward (2024 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,000**	**27,000**	**27,000**
Unencumbered Cash Balance Dec 31	1,792	1,416	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	27,000	27,000	27,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,000
		Tax Required	23,284
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	23,284

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	47,200	93,303	52,279
Receipts:			
Ad Valorem Tax	339,346	238,000	xxxxxxxxxxxxxxxxxx
Delinquent Tax	6,263	5,000	
Motor Vehicle Tax	35,923	39,706	24,300
Recreational Vehicle Tax	640	777	431
16/20M Vehicle Tax	1,016	1,575	796
Commercial Vehicle Tax	0	1,568	958
Watercraft Tax	0	0	716
Transfer from water	55,849	67,000	67,000
Transfer from sewer	11,956	17,000	17,000
Transfer from 1% sales tax	68,350	68,350	68,350
Reimb. Exp.	52,389	45,000	45,000
Neighborhood Revitalization Rebate	0	0	-6,779
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**571,732**	**483,976**	**217,772**
Resources Available:	**618,932**	**577,279**	**270,051**
Expenditures:			
Health/dental	370,912	360,000	389,000
FICA/Medicare	69,533	70,000	84,000
KPERS	73,291	80,000	95,000
Fireman's relief	0	2,000	2,000
Workers Comp	8,348	9,000	7,000
Unemployment	3,545	4,000	2,000
Cash Forward (2024 column)	0	0	87,125
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	525,629	525,000	666,125
Unencumbered Cash Balance Dec 31	93,303	52,279	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	578,000	738,026	666,125
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	666,125
		Tax Required	396,074
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	396,074

CPA Summary

Council Grove 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,535	1,700	121
Receipts:			
Ad Valorem Tax	13,377	14,512	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	286		
Motor Vehicle Tax	1,752	1,625	1,482
Recreational Vehicle Tax	31	24	26
16/20M Vehicle Tax	63	63	49
Commercial Vehicle Tax	0	56	58
Watercraft Tax	0	0	44
Neighborhood Revitalization Rebate	0	0	-272
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,509**	**16,280**	**1,387**
Resources Available:	**18,044**	**17,980**	**1,508**
Expenditures:			
Appropriation	16,344	17,859	17,393
Cash Forward (2024 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,344**	**17,859**	**17,393**
Unencumbered Cash Balance Dec 31	1,700	121	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	16,344	17,859	17,393
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,393
		Tax Required	15,885
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	15,885

CPA Summary

Council Grove 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	104,811	137,298	29,953
Receipts:			
State of Kansas Gas Tax	56,945	57,820	57,390
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**56,945**	**57,820**	**57,390**
Resources Available:	**161,756**	**195,118**	**87,343**
Expenditures:			
Street Repair & Maintenance	24,458	165,165	87,343
Cash Forward (2024 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**24,458**	**165,165**	**87,343**
Unencumbered Cash Balance Dec 31	137,298	29,953	0
2022/2023/2024 Budget Authority Amount:	144,598	221,862	87,343

Adopted Budget

1% Sales Tax	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	895,317	1,071,344	912,991
Receipts:			
Sales Tax-City 1%	539,336	400,000	400,000
Interest on Idle Funds			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**539,336**	**400,000**	**400,000**
Resources Available:	**1,434,653**	**1,471,344**	**1,312,991**
Expenditures:			
Washington Street P&I	53,503	53,503	53,503
Grants	45,499	100,000	100,000
Infrastructure	55,457	200,000	200,000
Transfer to general fund for recreation	115,500	116,500	116,500
Transfer to Employee benefits	68,350	68,350	68,350
Transfer to Special Parks	20,000	20,000	10,000
Chamber			25,000
Cash Forward (2024 column)			739,638
Miscellaneous	5,000	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**363,309**	**558,353**	**1,312,991**
Unencumbered Cash Balance Dec 31	1,071,344	912,991	0
2022/2023/2024 Budget Authority Amount:	1,300,447	1,369,488	1,312,991

CPA Summary

Council Grove 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **.7% Sales Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	641,970	717,694	687,816
Receipts:			
Sales tax-city .7%	377,535	280,000	280,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**377,535**	**280,000**	**280,000**
Resources Available:	**1,019,505**	**997,694**	**967,816**
Expenditures:			
Pool lease payments	214,123	214,236	215,577
Intake payments	87,688	85,642	88,171
Pool projects	0	10,000	10,000
Cash Forward (2024 column)			654,068
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**301,811**	**309,878**	**967,816**
Unencumbered Cash Balance Dec 31	717,694	687,816	0
2022/2023/2024 Budget Authority Amount:	836,613	892,271	967,816

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	24,914	44,433	38,410
Receipts:			
Liquor tax	10,541	8,977	11,343
Donations	6,454	15,000	15,000
Transfer from 1% sales tax	20,000	20,000	25,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**36,995**	**43,977**	**51,343**
Resources Available:	**61,909**	**88,410**	**89,753**
Expenditures:			
Parks & Recreation	17,476	50,000	89,753
Cash Forward (2024 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**17,476**	**50,000**	**89,753**
Unencumbered Cash Balance Dec 31	44,433	38,410	0
2022/2023/2024 Budget Authority Amount:	64,794	87,691	89,753

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Highway Maint. - KLINK**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	174,663	201,263	16,399
Receipts:			
State of Kansas	35,900	35,800	35,800
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**35,900**	**35,800**	**35,800**
Resources Available:	**210,563**	**237,063**	**52,199**
Expenditures:			
Higway Repairs & Maintenance	9,300	220,664	52,199
Cash Forward (2024 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,300**	**220,664**	**52,199**
Unencumbered Cash Balance Dec 31	201,263	16,399	0
2022/2023/2024 Budget Authority Amount:	210,388	246,263	52,199

Adopted Budget

Diversion	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	9,447	9,884	6,884
Receipts:			
Fees	3,542	1,000	1,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,542**	**1,000**	**1,000**
Resources Available:	**12,989**	**10,884**	**7,884**
Expenditures:			
Law Enforcement	3,105	4,000	7,884
Cash Forward (2024 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,105**	**4,000**	**7,884**
Unencumbered Cash Balance Dec 31	9,884	6,884	0
2022/2023/2024 Budget Authority Amount:	5,644	7,947	7,884

CPA Summary

Council Grove 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	563,890	670,469	667,157
Receipts:			
Customer receipts	1,037,296	966,910	966,910
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,037,296**	**966,910**	**966,910**
Resources Available:	**1,601,186**	**1,637,379**	**1,634,067**
Expenditures:			
PRODUCTION			
Salaries & benefits	103,007	140,000	127,200
Contractual	145,793	150,000	172,500
Commodities	107,844	110,000	169,000
Capital outlay	33,840	33,840	33,840
DISTRIBUTION			
Salaries & benefits	102,729	70,000	121,500
Contractual	19,325	26,950	32,950
Commodities	17,375	12,650	13,150
Capital outlay	63,801	70,000	95,000
ADMINISTRATION			
Salaries & benefits	30,054	25,000	32,200
Contractual	47,707	18,600	20,600
Commodities	6,742	27,500	27,000
Capital outlay	17,922	42,922	16,920
Debt Service	127,182	124,213	127,880
Transfer to Employee Benefits-health	55,849	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 Forward (2024 column)			525,780
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**930,717**	**970,222**	**1,634,067**
Unencumbered Cash Balance Dec 31	670,469	667,157	0
2022/2023/2024 Budget Authority Amount:	1,381,345	1,448,598	1,634,067

CPA Summary

Council Grove 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	608,088	642,887	664,897
Receipts:			
Customer receipts	236,778	238,960	238,960
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**236,778**	**238,960**	**238,960**
Resources Available:	**844,866**	**881,847**	**903,857**
Expenditures:			
Salaries & benefits	62,573	63,000	64,000
Contractual	40,229	36,600	41,600
Commodities	22,365	25,700	29,700
Capital outlay	2,206	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	11,956	17,000	17,000
Cash Forward (2024 column)			676,907
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**201,979**	**216,950**	**903,857**
Unencumbered Cash Balance Dec 31	642,887	664,897	0
2022/2023/2024 Budget Authority Amount:	721,273	854,831	903,857

CPA Summary

Council Grove 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	20,840	23,211	24,711
Receipts:			
Customer receipts	174,900	174,000	174,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**174,900**	**174,000**	**174,000**
Resources Available:	**195,740**	**197,211**	**198,711**
Expenditures:			
Contractual	167,072	167,000	167,000
Transfers Out	5,457	5,500	5,500
Cash Forward (2024 column)			26,211
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**172,529**	**172,500**	**198,711**
Unencumbered Cash Balance Dec 31	23,211	24,711	0
2022/2023/2024 Budget Authority Amount:	176,926	185,839	198,711

CPA Summary

Council Grove

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

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 Maintenance Reserv**		**Sewer Maint Res**		**Cemetery Endowment**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	91,879	Cash Balance Jan 1	33,273	Cash Balance Jan 1	248,031	Cash Balance Jan 1	66,190	Cash Balance Jan 1	90,345	529,718
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sale of City Prop.	23,689	Transfer In	25,457	Transfer In	15,000	Transfer In	25,000	Cemetery Care	850	
Fire Equip. Reimb	3,342									
Transfer In	96,547									
Total Receipts	123,578	Total Receipts	25,457	Total Receipts	15,000	Total Receipts	25,000	Total Receipts	850	189,885
Resources Available:	215,457	Resources Available:	58,730	Resources Available:	263,031	Resources Available:	91,190	Resources Available:	91,195	719,603
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Fire Equip.	65,152	Computer Software	269							
Utilities Equip.	2,973	Computer Hardware	11,539							
Street Equip.	36,764	Contractual Services	2,175							
Recreation Equip.	15,517									
Capital Outlay	4,220									
Total Expenditures	124,626	Total Expenditures	13,983	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	138,609
Cash Balance Dec 31	90,831	Cash Balance Dec 31	44,747	Cash Balance Dec 31	263,031	Cash Balance Dec 31	91,190	Cash Balance Dec 31	91,195	**580,994** **
										580,994 **

**Note: These two block figures should agree.

CPA Summary

Council Grove

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

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	360,562	Cash Balance Jan 1	274,991	Cash Balance Jan 1	0	Cash Balance Jan 1	128,657	Cash Balance Jan 1	2,725	766,935
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	64,000	Transfer In.	42,000	Riverwalk Donations	64,650					
				Transfers In	19,396					
Total Receipts	64,000	Total Receipts	42,000	Total Receipts	84,046	Total Receipts	0	Total Receipts	0	190,046
Resources Available:	424,562	Resources Available:	316,991	Resources Available:	84,046	Resources Available:	128,657	Resources Available:	2,725	956,981
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfers Out	19,396	Capital Outlay	103,337					Eco. Devo. Grant Exp	2,725	
		Transfer Out	3,300							
Total Expenditures	19,396	Total Expenditures	106,637	Total Expenditures	0	Total Expenditures	0	Total Expenditures	2,725	128,758
Cash Balance Dec 31	405,166	Cash Balance Dec 31	210,354	Cash Balance Dec 31	84,046	Cash Balance Dec 31	128,657	Cash Balance Dec 31	0	**828,223** **
										828,223 **

**Note: These two block figures should agree.

CPA Summary

Council Grove

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

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	-86,158	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		-86,058
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		ARPA/HEROS	161,842							
Total Receipts	0	Total Receipts	161,842	Total Receipts	0	Total Receipts	0	Total Receipts	0	161,842
Resources Available:	100	Resources Available:	75,684	Resources Available:	0	Resources Available:	0	Resources Available:	0	75,784
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		ARPA/HEROS	42,411							
Total Expenditures	0	Total Expenditures	42,411	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	42,411
Cash Balance Dec 31	100	Cash Balance Dec 31	33,273	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**33,373** **
										33,373 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
Council Grove
will meet on September 5, 2023 at 5:30pm at 205 N Union Council Grove, KS 66846 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,983,977	35.087	1,852,621	44.465	2,333,693	588,317	37.681
Library	89,409	5.147	78,697	4.888	76,281	69,362	4.443
Employee Benefits-Library	27,000	1.752	27,000	1.628	27,000	23,284	1.491
Employee Benefits	525,629	25.393	525,000	16.400	666,125	396,074	25.368
Industrial Development	16,344	1.001	17,859	1.000	17,393	15,885	1.017
Special Highway	24,458		165,165		87,343		
1% Sales Tax	363,309		558,353		1,312,991		
.7% Sales Tax	301,811		309,878		967,816		
Special Parks & Recreation	17,476		50,000		89,753		
Highway Maint. - KLINK	9,300		220,664		52,199		
Diversion	3,105		4,000		7,884		
Water	930,717		970,222		1,634,067		
Sewer	201,979		216,950		903,857		
Refuse	172,529		172,500		198,711		
Non-Budgeted Funds-A	138,609						
Non-Budgeted Funds-B	128,758						
Non-Budgeted Funds-C	42,411						
Totals	4,976,821	68.380	5,168,909	68.381	8,375,113	1,092,922	70.000
						*Revenue Neutral Rate***	*63.563*
Less: Transfers	562,355		560,197		550,197		
Net Expenditure	4,414,466		4,608,712		7,824,916		
Total Tax Levied	934,662		992,342		xxxxxxxxxxxxxxxxx		
Assessed Valuation	13,669,277		14,512,251		15,612,889		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	1,360,000		1,175,000		985,000		
Revenue Bonds	0		0		0		
Other	561,216		498,526		433,633		
Lease Purchase Principal	244,731		1,327,411		3,207,506		
Total	2,165,947		3,000,937		4,626,139		

*Tax rates are expressed in mills

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

Nick Jones
City Official Title: City Adiministrator

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

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BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,983,977	35.087	1,852,621	44.465	2,333,693	588,317	37.681
Library	89,409	5.147	78,697	4.888	76,281	69,362	4.443
Employee Benefits-Library	27,000	1.752	27,000	1.628	27,000	23,284	1.491
Employee Benefits	525,629	25.393	525,000	16.400	666,125	396,074	25.368
Industrial Development	16,344	1.001	17,859	1.000	17,393	15,885	1.017
Special Highway	24,458		165,165		87,343		
1% Sales Tax	363,309		558,353		1,312,991		
.7% Sales Tax	301,811		309,878		967,816		
Special Parks & Recreation	17,476		50,000		89,753		
Highway Maint. - KLINK	9,300		220,664		52,199		
Diversion	3,105		4,000		7,884		
Water	930,717		970,222		1,634,067		
Sewer	201,979		216,950		903,857		
Refuse	172,529		172,500		198,711		
Non-Budgeted Funds-A	138,609						
Non-Budgeted Funds-B	128,758						
Non-Budgeted Funds-C	42,411						
Totals	4,976,821	68.380	5,168,909	68.381	8,375,113	1,092,922	70.000
						Revenue Neutral Rate**	63.563
Less: Transfers	562,355		560,197		565,197		
Net Expenditure	4,414,466		4,608,712		7,809,916		
Total Tax Levied	934,662		992,342		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	13,669,277		14,512,251		15,612,889		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	1,360,000		1,175,000		985,000		
Revenue Bonds	0		0		0		
Other	561,216		498,526		433,633		
Lease Purchase Principal	244,731		1,327,411		3,207,506		
Total	2,165,947		3,000,937		4,626,139		

*Tax rates are expressed in mills

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

Nick Jones

City Official Title: City Adiministrator

AFFIDAVIT OF PUBLICATION

State of Kansas, } ss.
Morris County }

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 25th day of July, 2023.

Jan Sciacca

Subscribed and sworn to before me this 25th day of July, 2023

Christy Jimerson

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

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;**

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 70. The date of our hearing is Sept. 5 at 5:30 AM/PM and will be held at 205 N. Union address 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, 20___.

WITNESS my hand and official seal on July 7th, 2023.

CITY OF COUNCIL GROVE, KANSAS SEAL

Seal

Clerk or Office of Governing Body

Resolution No. 090523-01

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 63.563 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 5, 2023 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 70 mills.

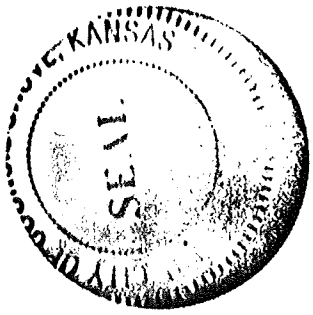
This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 5th day of September 2023 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk



Resolution: 090523-01

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 5th day of September 2023.

Hearing to Exceed Revenue Neutral Rate held on 5th day of September 2023.

Governing Body Members

Jason Booker	
Mark Berner	
Denise Hartman	Denise Hartman
Sean Honer	
Larry Siegrist	Larry Siegrist
Sharon Haun	Sharon Haun
Desi Schwartzkopf	Desi Schwartzkopf