CERTIFICATE 2026

To the Clerk of Morris County, 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 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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	2,464,954	517,415	29.551
Debt Service	12-1617h	8	17,495	15,903	0.909
Library	12-1220	8	79,598	71,953	4.110
Employee Benefits-Library	12-16, 102	9	27,000	24,425	1.395
Employee Benefits	12-16, 102	9	767,600	467,571	26.704
Special Highway		10	317,321		
1% Sales Tax		10	1,157,506		
.7% Sales Tax		11	1,141,075		
Special Parks & Recreation		11	72,703		
Highway Maint. - KLINK		12	250,461		
Diversion		12	3,249		
CVB		13	176,522		
Water		14	1,351,766		
Sewer		15	611,831		
Refuse		16	194,291		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Totals		xxxxxx	8,633,372	1,097,267	62.669
Budget Hearing Notice		20			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		19			17,509,703
RNR Hearing Notice					
Neighborhood Revitalization		21			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	62.719
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: October 23, 2025

Clerk Schmidt
County Clerk

Governing Body

COUNTY CLERK ★ SEAL ★ MORRIS COUNTY, KANSAS

CPA Summary

Council Grove 2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	742,922	73,236	1,434	2,424	2,304	2,034
Industrial Development	14,990	1,478	29	49	46	41
Library	71,774	7,075	138	234	223	196
Employee Benefits-Libr	25,004	2,465	48	82	78	68
Employee Benefits	242,463	23,902	468	791	752	664
TOTAL	1,097,153	108,156	2,117	3,580	3,403	3,003

County Treas Motor Vehicle Estimate	108,156
County Treas Recreational Vehicle Estimate	2,117
County Treas 16/20M Vehicle Estimate	3,580
County Treas Commercial Vehicle Tax Estimate	3,403
County Treas Watercraft Tax Estimate	3,003

Motor Vehicle Factor	0.09858
Recreational Vehicle Factor	0.00193
16/20M Vehicle Factor	0.00326
Commercial Vehicle Factor	0.00310
Watercraft Factor	0.00274

Council Grove

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Equipment Reserve	90,288	91,000	91,000	12-1,117
General	Computer Equip. Reserv	20,000	20,000	20,000	12-1,117
General	Lake CIP	42,000	42,000	42,000	12-1,118
General	CIP Reserve	50,000	50,000	50,000	12-1,118
General	Employee Benefits	22,285	21,511	21,511	12-16,102
Water	Employee Benefits	59,397	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	15,002	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	10,000	-	-	12-197
1% Sales tax	General	116,500	186,500	186,500	12-197
1% Sales tax	CVB	-	45,000	45,000	12-1,117
Refuse	Computer Equip. Reserv	10,924	5,500	5,500	12-1,117
	Totals	591,293	700,408	700,408	
	Adjustments				
	Adjusted Totals	591,293	700,408	700,408	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Council Grove

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2020-Water	4/28/2020	7/1/2033	1.7-2.6%	1,360,000	595,000	Jan & July	July	14,050	145,000	11,005	45,000
Total G.O. Bonds					**595,000**			**14,050**	**145,000**	**11,005**	**45,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDOT Loan	5/1/2008	8/1/2027	3.99%	703,261	120,685	Feb & Aug	Aug	4,815	48,687	2,873	50,630
KDHE Revolving Loan	7/1/2010	9/1/2031	2.55%	509,600	176,234	Mar & Sep	Mar & Sep	4,346	23,303	3,748	23,901
Total Other					**296,919**			**9,161**	**71,990**	**6,621**	**74,531**
Total Indebtedness					**891,919**			**23,211**	**216,990**	**17,626**	**119,531**

State of Kansas
City

Council Grove

2026

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 2025	Payments Due 2025	Payments Due 2026
Fire Truck	2/9/2015	144	2.7%	264,516	52,236	25,766	25,766
Skid Steer	10/1/2017	72	3.32%	50,023	8,449	2,973	2,973
Energy Audit-CTS Group	9/9/2020	180	2.75	1,199,218	925,510	98,647	98,647
PBC Lease	6/26/2019	168	1.8-3.25%	2,465,000	1,675,000	216,640	212,475
Rural Fire Truck	11/19/2024	36	5.75%	67,825	49,716	18,482	18,482
				Totals	**2,710,911**	**362,508**	**358,343**

*****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: 2026

Library found in: Council Grove
Morris 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 year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem	$71,774	$71,953
Delinquent Tax	$800	$0
Motor Vehicle Tax	$6,570	$7,075
Recreational Vehicle Tax	$129	$138
16/20M Vehicle Tax	$127	$234
TOTAL TAXES	$79,400	$79,400
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$16,358,122	$17,494,718
Did Assessed Valuation Decrease?	No	
Levy Rate	4.388	4.113
Difference in Levy Rate:	(0.275)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance

Council Grove 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	466,770	534,764	513,656
Receipts:			
Ad Valorem Tax	577,924	742,922	xxxxxxxxxxxxxxxx
Delinquent Tax	12,651	12,650	
Motor Vehicle Tax	70,443	55,721	73,236
Recreational Vehicle Tax	1,457	1,091	1,434
16/20M Vehicle Tax	998	1,074	2,424
Commercial Vehicle Tax	2,203	2,040	2,304
Watercraft Tax		1,667	2,034
Gross Earning (Intangible) Tax		0	0
Excise	27	22	15
Local Alcoholic Liquor	9,703	10,667	9,573
Sales & Use Tax-County	234,843	200,000	200,000
Franchise Tax	150,999	150,000	140,000
City Licenses & permits	31,718	25,500	25,500
Lake licenses & permits	22,198	33,000	33,000
Boundary/endcap fees	0	400	400
Cabin transfer fees	6,478	1,000	750
Court fees	18,106	25,000	25,000
Rural Fire contracts	102,500	110,000	110,000
Cemetery Fees	4,010	2,190	2,000
Swimming Pool receipts	54,013	59,650	59,650
Farm land lease	13,857	14,501	14,501
CFAP	11,074	11,000	11,000
Lake leases	492,050	420,000	420,000
Reimbursed expense	72,850	28,000	25,000
Septic Land Use Fee	933	933	933
Fire Donations	1,647	1,700	
Transfer from 1% sales tax-City recreation	116,500	116,500	116,500
Recreation receipts	33,608	37,500	39,000
Transfer from 1% sales tax - Pool	0	70,000	70,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	117,566	39,900	50,000
Neighborhood Revitalization Rebate	-9,303	-13,160	-7,371
Miscellaneous	19,352	7,000	7,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,170,405**	**2,168,468**	**1,433,883**
Resources Available:	**2,637,175**	**2,703,232**	**1,947,539**

Council Grove

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	2,637,175	2,703,232	1,947,539
Expenditures:			
Administration	362,353	407,160	377,844
Police	465,298	498,700	525,700
Street (Public Works)	312,238	329,357	349,857
Swimming Pool	131,901	133,768	144,793
Parks	55,244	69,200	80,000
Recreation	154,385	157,683	158,683
Cemetery	50,196	48,124	47,224
Lake	123,058	116,487	120,187
Fire	195,013	178,186	154,442
Court	27,051	26,400	31,200
CVB	1,101	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	1,877,838	1,965,065	1,989,930
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
Lake	26,288	27,000	27,000
Transfer to Computer Equip Fund	20,000	20,000	20,000
Transfer to Lake CIP	42,000	42,000	42,000
Transfer to CIP	50,000	50,000	50,000
Transfer to Employee Benefits	22,285	21,511	21,511
Cash Reserve (2026 column)			250,513
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,102,411**	**2,189,576**	**2,464,954**
Unencumbered Cash Balance Dec 31	534,764	513,656	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	2,333,693	2,497,272	2,464,954
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,464,954
		Tax Required	517,415
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	517,415

CPA Summary

Council Grove 2026

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Salaries	160,503	209,000	172,000
Contractual	168,358	167,900	178,800
Commodities	27,353	23,916	20,700
Capital Outlay	6,139	6,344	6,344
Total	**362,353**	**407,160**	**377,844**
Police			
Salaries	358,944	390,000	415,000
Contractual	56,150	60,400	67,300
Commodities	37,226	42,300	36,400
Capital Outlay	12,978	6,000	7,000
Total	**465,298**	**498,700**	**525,700**
Street (Public Works)			
Salaries	183,258	180,000	183,400
Contractual	68,294	70,000	87,100
Commodities	59,029	77,700	77,700
Capital Outlay	1,657	1,657	1,657
Total	**312,238**	**329,357**	**349,857**
Swimming Pool			
Salaries	59,803	60,000	65,000
Contractual	35,657	40,000	42,000
Commodities	34,648	32,200	36,000
Capital Outlay	1,793	1,568	1,793
Total	**131,901**	**133,768**	**144,793**
Parks			
Salaries	30,680	41,200	42,000
Contractual	14,395	20,000	30,000
Commodities	10,169	5,500	5,500
Capital Outlay	0	2,500	2,500
Total	**55,244**	**69,200**	**80,000**
Recreation			
Salaries	84,834	84,000	85,000
Contractual	31,795	35,000	34,600
Commodities	33,266	31,000	31,400
Capital Outlay	4,490	7,683	7,683
Total	**154,385**	**157,683**	**158,683**
Cemetery			
Salaries	37,904	37,000	37,100
Contractual	5,661	4,681	4,681
Commodities	3,631	3,443	3,443
Capital Outlay	3,000	3,000	2,000
Total	**50,196**	**48,124**	**47,224**
Lake			
Salaries	74,086	70,000	71,100
Contractual	32,658	33,487	33,487
Commodities	7,249	8,000	9,600
Capital Outlay	9,065	5,000	6,000
Total	**123,058**	**116,487**	**120,187**

Page 1 - Total	**1,654,673**	**1,760,479**	**1,804,288**

Council Grove 2026

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Fire			
Salaries	17,776	24,500	24,500
Contractual	89,377	135,802	111,950
Commodities	44,445	5,000	3,900
Capital Outlay	43,415	12,884	14,092
Total	**195,013**	**178,186**	**154,442**
Court			
Salaries	16,299	18,900	18,900
Contractual	8,695	6,600	11,400
Commodities	2,057	900	900
Capital Outlay			
Total	**27,051**	**26,400**	**31,200**
CVB			
Salaries	0	0	0
Contractual	1,101	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**1,101**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	223,165	204,586	185,642
Page 1 -Total	**1,654,673**	**1,760,479**	**1,804,288**
Grand Total	**1,877,838**	**1,965,065**	**1,989,930**

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

Council Grove 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	176
Receipts:			
Ad Valorem Tax	15,605	14,990	xxxxxxxxxxxxxxx
Delinquent Tax	326	176	
Motor Vehicle Tax	1,584	1,505	1,478
Recreational Vehicle Tax	33	29	29
16/20M Vehicle Tax	28	29	49
Commercial Vehicle Tax	50	55	46
Watercraft Tax		45	41
Excise	1	1	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(250)	-279	-227
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,377**	**16,551**	**1,416**
Resources Available:	**17,377**	**16,551**	**1,592**
Expenditures:			
Appropriation	17,377	16,375	17,495
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**17,377**	**16,375**	**17,495**
Unencumbered Cash Balance Dec 31	0	176	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	17,393	16,375	17,495
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,495
		Tax Required	15,903
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	15,903

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	(934)	-137	799
Receipts:			
Ad Valorem Tax	68,139	71,774	xxxxxxxxxxxxxxx
Delinquent Tax	1,609	800	
Motor Vehicle Tax	7,744	6,570	7,075
Recreational Vehicle Tax	160	129	138
16/20M Vehicle Tax	147	127	234
Commercial Vehicle Tax	242	241	223
Watercraft Tax		196	196
Excise	3	3	5
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(1,095)	-1,358	-1,025
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**76,949**	**78,482**	**6,846**
Resources Available:	**76,015**	**78,345**	**7,645**
Expenditures:			
Library appropriation	76,152	77,546	79,598
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**76,152**	**77,546**	**79,598**
Unencumbered Cash Balance Dec 31	-137	799	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	76,281	77,948	79,598
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	79,598
See Tab B		Tax Required	71,953
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	71,953

CPA Summary

Council Grove 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits-Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,191	137	181
Receipts:			
Ad Valorem Tax	22,887	25,004	xxxxxxxxxxxxxxxxx
Delinquent Tax	540		
Motor Vehicle Tax	2,579	2,205	2,465
Recreational Vehicle Tax	53	43	48
16/20M Vehicle Tax	50	43	82
Commercial Vehicle Tax	81	81	78
Watercraft Tax		66	68
Excise	1	1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-368	-399	-348
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**25,823**	**27,044**	**2,394**
Resources Available:	**27,014**	**27,181**	**2,575**
Expenditures:			
Library benefits	26,877	27,000	27,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,877**	**27,000**	**27,000**
Unencumbered Cash Balance Dec 31	137	181	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	27,000	27,000	27,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,000
		Tax Required	24,425
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	24,425

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	141,610	259,284	61,247
Receipts:			
Ad Valorem Tax	389,085	242,463	xxxxxxxxxxxxxxxxx
Delinquent Tax	7,047	4,000	
Motor Vehicle Tax	25,982	37,514	23,902
Recreational Vehicle Tax	537	735	468
16/20M Vehicle Tax	725	723	791
Commercial Vehicle Tax	813	1,373	752
Watercraft Tax		1,122	664
Excise	10		5
Transfer from water	59,397	67,000	67,000
Transfer from sewer	15,002	17,000	17,000
Transfer from 1% sales tax	68,350	68,350	68,350
Transfer from General	22,285	21,511	21,511
Reimb. Exp.	41,426	45,000	45,000
Neighborhood Revitalization Rebate	-6,211	-6,503	-6,661
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**624,448**	**500,288**	**238,782**
Resources Available:	**766,058**	**759,572**	**300,029**
Expenditures:			
Health/dental	332,983	519,773	546,100
FICA/Medicare	76,497	76,500	77,000
KPERS	84,336	89,000	92,000
Fireman's relief	3,247	2,750	3,000
Workers Comp	8,443	9,112	9,000
Unemployment	1,268	1,190	1,500
Cash Reserve (2026 column)			39,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	506,774	698,325	767,600
Unencumbered Cash Balance Dec 31	259,284	61,247	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	666,125	698,325	767,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	767,600
		Tax Required	467,571
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	467,571

CPA Summary

Council Grove 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	151,422	202,121	259,721
Receipts:			
State of Kansas Gas Tax	57,826	57,600	57,600
County Transfers Gas		0	0
CCLIP Reimb.	79,216		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**137,042**	**57,600**	**57,600**
Resources Available:	**288,464**	**259,721**	**317,321**
Expenditures:			
Street Repair & Maintenance	86,343	0	317,321
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**86,343**	**0**	**317,321**
Unencumbered Cash Balance Dec 31	202,121	259,721	0
2024/2025/2026 Budget Authority Amoun	87,343	265,252	317,321

Adopted Budget

1% Sales Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,071,732	950,859	757,506
Receipts:			
Sales Tax-City 1%	545,748	400,000	400,000
State Reimb.	10,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**555,748**	**400,000**	**400,000**
Resources Available:	**1,627,480**	**1,350,859**	**1,157,506**
Expenditures:			
Washington Street P&I	53,503	53,503	53,503
Grants	54,500	40,000	40,000
Infrastructure	346,495	200,000	200,000
Transfer to general fund for recreation	116,500	116,500	116,500
Transfer to Employee benefits	68,350	68,350	68,350
Transfer to Special Parks	10,000	0	0
Chamber/CVB	27,273		
Transfer to General Fund		70,000	70,000
Transfer to CVB		45,000	45,000
Cash Reserve (2026 column)			564,153
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**676,621**	**593,353**	**1,157,506**
Unencumbered Cash Balance Dec 31	950,859	757,506	0
2024/2025/2026 Budget Authority Amoun	1,312,991	1,283,379	1,157,506

CPA Summary

Council Grove 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **.7% Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	802,005	873,225	861,075
Receipts:			
Sales tax-city .7%	382,024	280,000	280,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**382,024**	**280,000**	**280,000**
Resources Available:	**1,184,029**	**1,153,225**	**1,141,075**
Expenditures:			
Pool lease payments	217,078	216,640	212,475
Intake payments	88,170	65,510	23,456
Pool projects	2,145	10,000	100,000
Personnel Services	3,411		
Cash Reserve (2026 column)			805,144
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**310,804**	**292,150**	**1,141,075**
Unencumbered Cash Balance Dec 31	873,225	861,075	0
2024/2025/2026 Budget Authority Amoun	967,816	1,048,257	1,141,075

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	54,750	52,464	63,131
Receipts:			
Liquor tax	9,703	10,667	9,572
Donations	5,100	0	
Transfer from 1% sales tax	10,000	0	0
Interest on Idle Funds			
Miscellaneous	10		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,813**	**10,667**	**9,572**
Resources Available:	**79,563**	**63,131**	**72,703**
Expenditures:			
Parks & Recreation	27,099	0	72,703
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,099**	**0**	**72,703**
Unencumbered Cash Balance Dec 31	52,464	63,131	0
2024/2025/2026 Budget Authority Amoun	89,753	91,760	72,703

CPA Summary

Council Grove 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Highway Maint. - KLINK**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	142,936	178,861	214,661
Receipts:			
State of Kansas	88,124	35,800	35,800
CCLIP Reimb.			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**88,124**	**35,800**	**35,800**
Resources Available:	**231,060**	**214,661**	**250,461**
Expenditures:			
Higway Repairs & Maintenance	52,199	0	250,461
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**52,199**	**0**	**250,461**
Unencumbered Cash Balance Dec 31	178,861	214,661	0
2024/2025/2026 Budget Authority Amount	52,199	216,036	250,461

Adopted Budget

Diversion	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,271	3,705	2,249
Receipts:			
Fees	2,435	1,649	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,435**	**1,649**	**1,000**
Resources Available:	**10,706**	**5,354**	**3,249**
Expenditures:			
Law Enforcement	7,001	3,105	1,000
Cash Reserve (2026 column)			2,249
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,001**	**3,105**	**3,249**
Unencumbered Cash Balance Dec 31	3,705	2,249	0
2024/2025/2026 Budget Authority Amount	7,884	6,881	3,249

CPA Summary

Council Grove 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **CVB**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	27,622
Receipts:			
CVB Rev.		42,500	50,000
Washunga Day's		28,922	28,900
County - Bed Tax		25,000	25,000
Transfer In - 1% fund		45,000	45,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**141,422**	**148,900**
Resources Available:	**0**	**141,422**	**176,522**
Expenditures:			
Personnel Services		39,400	40,300
Contractual Services		64,400	64,400
Commodities		10,000	10,000
Cash Reserve (2026 column)			61,822
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**113,800**	**176,522**
Unencumbered Cash Balance Dec 31	0	27,622	0
2024/2025/2026 Budget Authority Amount	0	0	176,522

See Tab C

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

Council Grove 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	587,076	486,304	384,856
Receipts:			
Customer receipts	952,072	966,910	966,910
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**952,072**	**966,910**	**966,910**
Resources Available:	**1,539,148**	**1,453,214**	**1,351,766**
Expenditures:			
PRODUCTION			
Salaries & benefits	141,599	140,700	147,300
Contractual	169,919	174,500	195,500
Commodities	179,249	185,000	189,000
Capital outlay	33,874	33,840	33,840
DISTRIBUTION			
Salaries & benefits	107,992	110,000	124,500
Contractual	15,978	25,735	30,950
Commodities	30,373	21,216	17,150
Capital outlay	45,667	67,000	95,000
ADMINISTRATION			
Salaries & benefits	26,476	35,200	35,200
Contractual	33,657	17,600	17,600
Commodities	8,633	27,000	29,000
Capital outlay	19,715	16,920	16,920
Debt Service	128,768	95,100	34,050
Transfer to Employee Benefits-health	59,397	67,000	67,000
Transfer to Equipment Reserve	22,547	22,547	22,547
Transfer to Water Reserve	15,000	15,000	15,000
Transfer to CIP Reserve	14,000	14,000	14,000
Cash Reserve (2026 column)			267,209
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,052,844**	**1,068,358**	**1,351,766**
Unencumbered Cash Balance Dec 31	486,304	384,856	0
2024/2025/2026 Budget Authority Amount	1,634,067	1,412,609	1,351,766

CPA Summary

Council Grove 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	660,234	423,561	372,871
Receipts:			
Customer receipts	221,492	238,960	238,960
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**221,492**	**238,960**	**238,960**
Resources Available:	**881,726**	**662,521**	**611,831**
Expenditures:			
Salaries & benefits	78,333	80,000	81,600
Contractual	258,198	70,000	43,600
Commodities	41,043	30,000	30,200
Capital outlay	2,939	30,000	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	15,002	17,000	17,000
Cash Reserve (2026 column)			364,781
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**458,165**	**289,650**	**611,831**
Unencumbered Cash Balance Dec 31	423,561	372,871	0
2024/2025/2026 Budget Authority Amount	903,857	911,204	611,831

CPA Summary

Council Grove 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	27,754	25,791	20,291
Receipts:			
Customer receipts	177,389	174,000	174,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**177,389**	**174,000**	**174,000**
Resources Available:	**205,143**	**199,791**	**194,291**
Expenditures:			
Contractual	168,428	174,000	174,000
Transfers Out	10,924	5,500	5,500
Cash Reserve (2026 column)			14,791
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**179,352**	**179,500**	**194,291**
Unencumbered Cash Balance Dec 31	25,791	20,291	0
2024/2025/2026 Budget Authority Amount	198,711	202,154	194,291

CPA Summary

Council Grove

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Computer Equip. Fund**		**Water Maint. Reserve**		**Sewer Maint. Reserve**		**Cemetery Endowment**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	131,941	Cash Balance Jan 1	59,895	Cash Balance Jan 1	278,031	Cash Balance Jan 1	116,190	Cash Balance Jan 1	83,145	669,202
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sale of City Prop.	4,000	Transfer In	30,924	Transfer In	15,000	Transfer In	25,000	Cemetery Care	300	
Ins. Claim Rimb.	12,556									
Lake	26,288									
Transfer In	96,547									
Total Receipts	139,391	Total Receipts	30,924	Total Receipts	15,000	Total Receipts	25,000	Total Receipts	300	210,615
Resources Available:	271,332	Resources Available:	90,819	Resources Available:	293,031	Resources Available:	141,190	Resources Available:	83,445	879,817
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Other Capital Outlay	6,346	Cont. Services	3,000							
Police Car	61,791	Computer Softwear	6,606							
Utilities Equip.	2,973	Computer Hardware	2,292							
Total Expenditures	71,110	Total Expenditures	11,898	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	83,008
Cash Balance Dec 31	200,222	Cash Balance Dec 31	78,921	Cash Balance Dec 31	293,031	Cash Balance Dec 31	141,190	Cash Balance Dec 31	83,445	**796,809**
										796,809

**Note: These two block figures should agree.

CPA Summary

Council Grove

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Imp. Reserve		**Lake CIP**		**Capital Projects**		**City Lake Tax Rimb.**		**Grants**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	471,029	Cash Balance Jan 1	238,867	Cash Balance Jan 1	147,814	Cash Balance Jan 1	130,716	Cash Balance Jan 1	0	988,426
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	64,000	Transfer In.	42,000	Riverwalk Donations	5,000			Tiffany Grant Rev.	49,990	
Gen. Gov	25			Misc. Rev.	184,167					
Reimb. Exp.	800									
Total Receipts	64,825	Total Receipts	42,000	Total Receipts	189,167	Total Receipts	0	Total Receipts	49,990	345,982
Resources Available:	535,854	Resources Available:	280,867	Resources Available:	336,981	Resources Available:	130,716	Resources Available:	49,990	1,334,408
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Other Capital Outlay	25,074	Other Capitial Outlay	188,712	2012 Tax Reimb.	1,147	Tiffany Grant Exp.	49,990	
Total Expenditures	0	Total Expenditures	25,074	Total Expenditures	188,712	Total Expenditures	1,147	Total Expenditures	49,990	264,923
Cash Balance Dec 31	535,854	Cash Balance Dec 31	255,793	Cash Balance Dec 31	148,269	Cash Balance Dec 31	129,569	Cash Balance Dec 31	0	**1,069,485**
										1,069,485

**Note: These two block figures should agree.

CPA Summary

Council Grove

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

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	-9,005	Cash Balance Jan 1	5,505	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		-3,500
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	9,320									
Total Receipts	9,320	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	9,320
Resources Available:	315	Resources Available:	5,505	Resources Available:	0	Resources Available:	0	Resources Available:	0	5,820
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		ARPA/HEROS	5,045							
Total Expenditures	0	Total Expenditures	5,045	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	5,045
Cash Balance Dec 31	315	Cash Balance Dec 31	460	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	775
										775

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2026

The governing body of

Council Grove

will meet on at 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	2,102,411	37.700	2,189,576	45.417	2,464,954	517,415	29.575
Industrial Development	17,377	1.018	16,375	0.917	17,495	15,903	0.909
Library	76,152	4.445	77,546	4.388	79,598	71,953	4.113
Employee Benefits-Library	26,877	1.493	27,000	1.529	27,000	24,425	1.396
Employee Benefits	506,774	25.381	698,325	14.823	767,600	467,571	26.726
Special Highway	86,343				317,321		
1% Sales Tax	676,621		593,353		1,157,506		
.7% Sales Tax	310,804		292,150		1,141,075		
Special Parks & Recreation	27,099				72,703		
Highway Maint. - KLINK	52,199				250,461		
Diversion	7,001		3,105		3,249		
CVB			113,800		176,522		
Water	1,052,844		1,068,358		1,351,766		
Sewer	458,165		289,650		611,831		
Refuse	179,352		179,500		194,291		
Non-Budgeted Funds-A	83,008						
Non-Budgeted Funds-B	264,923						
Non-Budgeted Funds-C	5,045						
Totals	5,932,995	70.037	5,548,738	67.074	8,633,372	1,097,267	62.719
						*Revenue Neutral Rate***	*62.719*
Less: Transfers	591,293		700,408		700,408		
Net Expenditure	5,341,702		4,848,330		7,932,964		
Total Tax Levied	1,092,922		1,097,153		xxxxxxxxxxxxxxxxx		
Assessed Valuation	15,605,383		16,358,122		17,494,718		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	985,000		795,000		595,000		
Revenue Bonds	0		0		0		
Other	433,633		366,458		296,919		
Lease Purchase Principal	3,207,506		2,924,039		2,710,911		
Total	4,626,139		4,085,497		3,602,830		

*Tax rates are expressed in mills

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

Nick Jones
City Official Title: City Administrator

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	510,044	29.154	7,371
Industrial Developmer	15,676	0.896	227
Library	70,928	4.054	1,025
Employee Benefits-Li	24,077	1.376	348
Employee Benefits	460,910	26.346	6,661
0			0
TOTAL	1,081,635	61.826	15,632

2025 July 1 Valuation: 17,494,718

Valuation Factor: 17,494.718

Neighborhood Revitalization Subj to Rebate: 252,832

Neighborhood Revitalization factor: 252.832

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Council Grove **, HEREBY NOTIFIES THE** Morris **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☐ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ in _____, Kansas.

☑ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

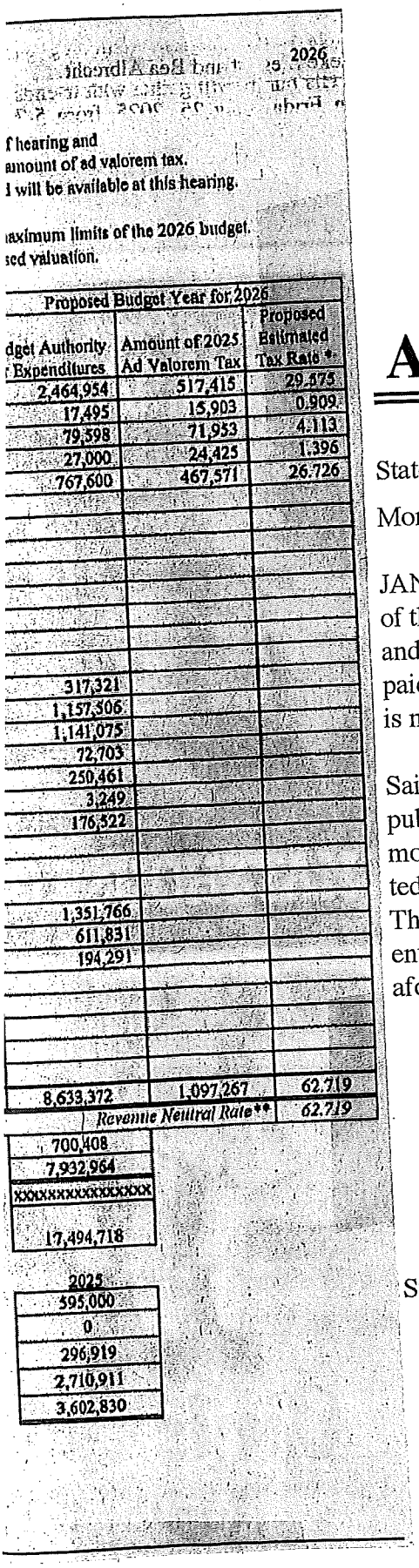
WITNESS my hand and official seal on July 16, 2025.

(Seal)

Nicki Jones

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.



2026

f hearing and
amount of ad valorem tax.
l will be available at this hearing.

aximum limits of the 2026 budget.
ed valuation.

Proposed Budget Year for 2026		
dget Authority r Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
2,464,954	517,415	29.475
17,495	15,903	0.909
79,398	71,953	4.113
27,000	24,425	1.396
767,600	467,571	26.726
317,321		
1,157,306		
1,141,075		
72,703		
250,461		
3,249		
176,522		
1,351,766		
611,831		
194,291		
8,633,372	1,097,267	62.719
	Revenue Neutral Rate**	62.719

700,408
7,932,964
xxxxxxxxxxxxxx
17,494,718

2025
595,000
0
296,919
2,710,911
3,602,830

AFFIDAVIT OF PUBLICATION

State of Kansas, }
Morris County } ss.

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

Said newspaper is a daily published at least weekly 50 times a year, has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Council Grove in said County as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 23rd day of July, 2025.

Jan Sciacca

Subscribed and sworn to before me this 23rd day of July, 2025

Christy Jimerson

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

NOTICE OF BUDGET HEARING

The governing body of
Council Grove

will meet on August 19, 2025 at 5:30pm at City Hall for the pu
answering objections of taxpayers relating to the proposed use of all funds a
Detailed budget information is available at City Hall or www.CityofCouncilGrove.c

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establis
Estimated Tax Rate is subject to change depending on the fina

	Prior Year Actual for 2024		Current Year Estimate for 202	
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Ta Rate *
General	2,102,411	37.700	2,189,576	45.41
Industrial Development	17,377	1.018	16,375	0.91
Library	76,152	4.445	77,546	4.38
Employee Benefits-Library	26,877	1.493	27,000	1.52
Employee Benefits	506,774	25.381	698,325	14.82
Special Highway	86,343			
1% Sales Tax	676,621		593,353	
.7% Sales Tax	310,804		292,150	
Special Parks & Recreation	27,099			
Highway Maint. - KLINK	52,199			
Diversion	7,001		3,105	
CVB			113,800	
Water	1,052,844		1,068,358	
Sewer	458,165		289,650	
Refuse	179,352		179,500	
Non-Budgeted Funds-A	83,008			
Non-Budgeted Funds-B	264,923			
Non-Budgeted Funds-C	5,045			
Totals	5,932,995	70.037	5,548,738	67.07
Less: Transfers	591,293		700,408	
Net Expenditure	5,341,702		4,848,330	
Total Tax Levied	1,092,922		1,097,153	
Assessed Valuation	15,605,383		16,358,122	
Outstanding Indebtedness, January 1,	2023		2024	
G.O. Bonds	985,000		795,000	
Revenue Bonds	0		0	
Other	433,633		366,458	
Lease Purchase Principal	3,207,506		2,924,039	
Total	4,626,139		4,085,497	

*Tax rates are expressed in mills

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

Nick Jones

City Official Title: City Administrator