2022

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
City of Grenola
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
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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	128,084	64,254	✓
Debt Service	10-113	8			
Library	12-1220	8	3,575	2,918	✓
Special Highway		9	5,622		
Water & Sewer		9	111,527		
Solid Waste		10	18,000		
		10			
Non-Budgeted Funds		11			
Totals		xxxxxx	266,808	67,172	
Budget Summary		12			County Clerk's Use Only
Neighborhood Revitalization					
					Nov 1, 2021 Total Assessed Valuation

Assisted by:

Address:

Email:

Date Attested: 9/28, 2021

Sandra Todd

Jody VanDuhe

Daniel A. Moore mayor

Jessica Rinkin city clerk

Tina Hartsfield

Governing Body

County Clerk

Resolution No. 2021-4

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

WHEREAS, the Revenue Neutral Rate for the CITY OF GRENOLA was calculates as 139.113 mills by the ELK COUNTY Clerk; and

WHEREAS, the budget proposed by the Governing Body of the CITY OF GRENOLA will require the levy of a property tax rate exceeding the Revenue Neutral Rate, and

WHEREAS, the Governing Body held a hearing on September 14, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the CITY OF GRENOLA, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED TO THE GOVERNING BODY OF THE CITY OF GRENOLA:

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

Adopted this 14 day of September, 2021 by the CITY OF GRENOLA, Governing Body, ELK COUNTY, Kansas.

CITY OF GRENOLA Governing Body

Mayor: Daniel A Moore

Attested:

City Clerk: Jessica J Rankin
City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF GRENOLA, HEREBY NOTIFIES THE ELK 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 139.113. The date of our hearing is September 14, 2021 at 7:30 PM and will be held at Grenola City Hall in Grenola, 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, 2021.

WITNESS my hand and official seal on June 23 2021.

(Seal)

Jessica Rankin
Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5:00 PM on July 20, Otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

NOTICE OF BUDGET HEARING

The governing body of
City of Grenola
will meet on September 14, 2021 at 7:30 PM at Grenola 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 Grenola City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	100,030	127.406	94,700	131.767	128,084	64,254	133.067
Library	3,743	6.317	3,571	6.257	3,575	2,918	6.043
Special Highway	5,117		6,303		5,622		
Water & Sewer	91,442		92,267		111,527		
Solid Waste	17,957		18,000		18,000		
Non-Budgeted Funds	40,398						
Totals	258,687	133.723	214,841	138.024	266,808	67,172	139.110
*Revenue Neutral Rate***							139.113
Less: Transfers	50,000		36,152		43,500		
Net Expenditure	208,687		178,689		223,308		
Total Tax Levied	65,780		67,172		xxxxxxxxxxxxxxxxx		
Assessed Valuation	491,918		486,675		482,870		

Outstanding Indebtedness, January 1,	2019	2020	2021
Other	0	0	0
Lease Purchase Principal	0	0	105,559
Total	0	0	105,559

*Tax rates are expressed in mills

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

City of Grenola
City Official Title: City Clerk

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City of Grenola

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	64,127	12,356	342	1,106	0	24
Debt Service						
Library	3,045	587	16	53	0	1
TOTAL	67,172	12,943	358	1,159	0	25

County Treas Motor Vehicle Estimate 12,943

County Treas Recreational Vehicle Estimate 358

County Treas 16/20M Vehicle Estimate 1,159

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 25

Motor Vehicle Factor 0.19268

Recreational Vehicle Factor 0.00532

16/20 Vehicle Factor 0.01725

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00037

City of Grenola 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	City Maintenance	25,000	12,000	22,000	12-1, 118
Water/Sewer	City Maintenance	25,000	15,000	20,000	12-825d
Water/Sewer	Sewer Reserve	-	9,152	1,500	12-631o
	Totals	50,000	36,152	43,500	
	Adjustments*				
	Adjusted Totals	50,000	36,152	43,500	

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

City of Grenola

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
none											
Total G.O. Bonds					**0**			**0**	**0**	0	0
Revenue Bonds:											
none											
Total Revenue Bonds					0			0	**0**	0	0
Other:											
none											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

City of Grenola

2022

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2021	Payments Due 2021	Payments Due 2022
John Deere Backhoe	2022		2.50	105,559	105,559	0	21,118
				Totals	**105,559**	**0**	**21,118**

***If you are merely 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: 2022

Library found in: City of Grenola
Elk County

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 2021	Proposed Year 2022
Ad Valorem Tax	$3,045	$2,918
Delinquent Tax	$0	$0
Motor Vehicle Tax	$485	$587
Recreational Vehicle Tax	$8	$16
16/20M Vehicle Tax	$31	$53
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$3,569	$3,574
Difference in Total Taxes:	$5	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$486,673	$482,870
Did Assessed Valuation Decrease?	Yes	
Levy Rate	6.257	6.043
Difference in Levy Rate:	(0.214)	
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.

City of Grenola 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	12,963	16,314	22,438
Receipts:			
Ad Valorem Tax	62,673	64,127	xxxxxxxxxxxxxxxx
Delinquent Tax	39		
Motor Vehicle Tax	12,419	9,774	12,356
Recreational Vehicle Tax	380	169	342
16/20M Vehicle Tax	611	622	1,106
Commercial Vehicle Tax			0
Watercraft Tax		42	24
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	2,647	1,800	2,000
Local Sales Tax	11,728	11,200	12,000
Franchise Tax	8,994	10,500	11,000
Special Parks and Recreation	1,025	1,325	1,300
Prior Year transfer to City Maintenance			
Interest on Idle Funds	265	265	265
Neighborhood Revitalization Rebate			0
Miscellaneous	2,600	1,000	1,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**103,381**	**100,824**	**41,392**
Resources Available:	**116,344**	**117,138**	**63,830**
Expenditures:			
Salaries & Wages	16,170	20,000	20,000
Employee Benefits	10,780	12,000	12,000
Utilities	11,363	12,000	12,000
Maintenance & Supplies	9,991	10,000	10,000
Fire	4,000	4,000	4,000
Insurance Package	10,187	11,000	11,000
Health Insurance	5,518	6,000	6,000
KPERS	5,378	6,000	6,000
Workmans Comp	1,643	1,700	17,000
Transfer to City Maintenance Account	25,000	12,000	22,000
Improvements			8,084
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**100,030**	**94,700**	**128,084**
Unencumbered Cash Balance Dec 31	16,314	22,438	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	177,046	105,115	128,084
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	128,084
		Tax Required	64,254
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	**64,254**

CPA Summary

City of Grenola 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	3,096	3,045	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	599	485	587
Recreational Vehicle Tax	18	8	16
16/20M Vehicle Tax	30	31	53
Commercial Vehicle Tax			0
Watercraft Tax		2	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,743**	**3,571**	**657**
Resources Available:	**3,743**	**3,571**	**657**
Expenditures:			
Appropriations to Library	3,743	3,571	3,575
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,743**	**3,571**	**3,575**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	3,570	3,571	3,575
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,575
		Tax Required	2,918
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	2,918

Qualifies for

CPA Summary

City of Grenola 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,235	1,235	292
Receipts:			
State of Kansas Gas Tax	4,877	4,860	4,830
County Transfers Gas		0	0
Sale of Gravel	240	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,117**	**5,360**	**5,330**
Resources Available:	**6,352**	**6,595**	**5,622**
Expenditures:			
Street Repair and Maint	5,117	6,303	5,622
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,117**	**6,303**	**5,622**
Unencumbered Cash Balance Dec 31	1,235	292	0
2020/2021/2022 Budget Authority Amoun	5,070	6,303	5,622

See Tab A

Adopted Budget **Water & Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	32,609	23,794	21,527
Receipts:			
Charges to Customers	82,004	90,000	90,000
Interest on Idle Funds			
Miscellaneous	623		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**82,627**	**90,000**	**90,000**
Resources Available:	**115,236**	**113,794**	**111,527**
Expenditures:			
Wages	16,394	18,000	18,000
Utilities	1,999	1,550	1,600
Maintenance & Supplies	7,446	8,400	29,892
Water Purchase	24,635	25,000	25,000
Tower Maintenance	5,331	6,130	6,500
Sales Tax	135	135	135
Transfer to City Maintenance Account	25,000	15,000	20,000
Transfer to Sewer Reserve		9,152	1,500
Employee Benefits	6,321	8,400	8,400
Miscellaneous	4,181	500	500
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**91,442**	**92,267**	**111,527**
Unencumbered Cash Balance Dec 31	23,794	21,527	0
2020/2021/2022 Budget Authority Amoun	128,900	126,283	111,527

CPA Summary

City of Grenola 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	119	154	154
Receipts:			
Charges to Customers	17,992	18,000	18,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**17,992**	**18,000**	**18,000**
Resources Available:	**18,111**	**18,154**	**18,154**
Expenditures:			
Contractual	17,957	18,000	18,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**17,957**	**18,000**	**18,000**
Unencumbered Cash Balance Dec 31	154	154	154
2020/2021/2022 Budget Authority Amount	22,367	22,000	18,000

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

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City of Grenola
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Library	3,743	6.317	3,571	6.257	3,575	2,918	6.043
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Water & Sewer	91,442		92,267		111,527		
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Totals	258,687	133.723	214,841	138.024	266,808	67,172	139.110
*Revenue Neutral Rate***							139.113
Less: Transfers	50,000		36,152		43,500		
Net Expenditure	208,687		178,689		223,308		
Total Tax Levied	65,780		67,172		xxxxxxxxxxxxxxxxx		
Assessed Valuation	491,918		486,673		482,870		

Outstanding Indebtedness, January 1,	2019	2020	2021
Other	0	0	0
Lease Purchase Principal	0	0	105,559
Total	0	0	105,559

*Tax rates are expressed in mills

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

City of Grenola
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