State of Kansas
City
2022

Certificate

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
City of Howard, Kansas
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.

			2022 ADOPTED BUDGET		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Certificate - Special Districts		N/A			
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	548,410	89,075	✓
Special Purpose Funds:					
Emergency Equipment	12-110b	7	22,250	6,191	✓
Employee Benefits	12-16,102	7	40,000	23,285	✓
Library Board	12-1220	8	40,468	33,295	✓
Special Highway	68-590	8	130,179		
Special Liability	75-6110	9	20,000	7,534	✓
Special Parks and Recreation	79-41a04	9	20,062		
Bond and Interest Funds:					
Business Funds:					
Construction/Demolition Landfill		10	21,908		
Gas Utility		10	431,446		
Sewer Utility		11	233,334		
Water Utility		11	503,645		
Non Budgeted Funds A		12			
Non Budgeted Funds B		13			
Totals		xxxxxx	2,011,702	159,380	
Budget Summary		14			
Budget Summary - Other		---			County Clerk's Use Only
Neighborhood Revitalization Rebate		---			
					November 1, 2021 Total Assessed Valuation

Assisted by:

Attest: Sept 08, 2021

City Clerk

CITY OF HOWARD KANSAS

Governing Body

Resolution No. 2021-05

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

WHEREAS, the Revenue Neutral Rate for the City of HOWARD was calculated as 76.359 mills by the Elk County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 08, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Howard, 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 HOWARD:

The City of Howard shall levy a property tax rate exceeding the Revenue Neutral Rate of 76.359 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 08 day of September, 2021 and **SIGNED** by the Mayor

Mayor Richard P Clark

Attested:

City Clerk Joanna Hunter

CITY OF HOWARD SEAL KANSAS

PRAIRIE STAR

P.O. Box 417 • 226 E. Main
Sedan, KS 67361 • (620) 725-3176

AFFIDAVIT OF PUBLICATION

Jenny Diveley of lawful age, being duly sworn, deposes and says he or she represents the publisher of:

Prairie Star
P.O. Box 417 • Sedan, KS 67361

a weekly newspaper in the state of Kansas at 102 E. Main, Sedan, Kansas, 67361, and of general circulation in Chautauqua and Elk counties and which has been admitted to the U.S. Mail as a second class matter in said county, and which said newspaper has been continuously and uninterruptedly published in said county during the period of one year immediately prior to the first publication of the notice hereinafter mentioned.

Publication printed in the regular issue of said newspaper for 1 consecutive weeks, with the first publication being made on July 22, 2021, with subsequent publication being made on the following dates:

_____

_____

The affidavit further says that he or she has personal knowledge of the statements above set forth and that they are true.

Jenny Diveley
Signature

State of Kansas, Chautauqua County

Subscribed and sworn to before me

this 22nd day of July, 2021.

Roselyn D. Sweaney
Notary Public

ROSELYN D. SWEANEY
9/9/2021

PUBLIC NOTICE

Published in the Prairie Star on July 22, 2021

State of Kansas
City
2022

Notice of Budget Hearing

The governing body of City of Howard, Kansas
will meet on September 8, 2021, at 7:00 PM, at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

Budget Summary

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to eight change depending on 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	Est Tax Rate*
General	272,713	38.991	441,020	39.720	548,630	89,075	41.808
Special Purpose Funds:							
Emergency Equipment	139,300	2.788	0	2.791	92,350	6,194	2.879
Employee Benefits	94,955	12.779	97,589	12.955	40,000	28,285	11.340
Library Board	39,470	15.505	41,248	15.909	40,478	33,296	16.000
Special Highway	117,690		144,772		130,179		
Special Liability	7,425	2.306	8,701	2.015	20,000	7,934	3.620
Special Parks and Recreation	0		0		20,583		
Bond and Interest Funds:							
Business Funds:							
Construction/Demolition Landfill	8,139		14,776		21,926		
Gas Utility	272,950		407,607		431,446		
Sewer Utility	123,903		190,066		231,334		
Water Utility	331,904		472,920		501,645		
Non Budgeted Funds A	18,964						
Non Budgeted Funds B	70,748						
Totals	1,419,338	72.709	1,744,964	72.516	2,011,702	185,380	76.590
Revenue Neutral Rate**							76.919
Less: Transfers	334,117		335,336		355,996		
Net Expenditure	1,085,221		1,409,628		1,655,706		
Total Tax Levied	240,077		328,021		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,301,394		2,161,116		2,060,834		

Outstanding Indebtedness, Jan. 1,	2019	2020	2021
General Obligation Bonds	2,405,320	2,497,072	2,356,714
Revenue Bonds	234,204	185,945	134,714
Other Debt	-	-	-
Lease Purchase Principal	-	-	-
Totals	2,704,024	2,683,018	2,491,428

* Tax Rates are expressed in mills.
** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13

City Clerk

Exceeding the Revenue Neutral Tax Rate for the 2022 Budget

The governing body of City of Howard, Kansas
will meet on September 8, 2021, at 7:00 PM, at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

Revenue Neutral Tax Rate

	Actual Tax Levied	Actual Tax Rate *	Neutral Tax Rate **		Estimated Tax Levy	Estimated Tax Rate*
Total Tax Levy	185,661	72.516	76.919		158,180	76.590

* Tax Rates are expressed in mills.
** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13

City Clerk

Notice of Budget Hearing

The governing body of City of Howard, Kansas
will meet on September 8, 2021, at 7:35 PM, at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

Budget Summary

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to slight change depending on 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	Est Tax Rate*
General	272,712	38.991	441,929	39.720	548,410	89,075	42.805
Special Purpose Funds:							
Emergency Equipment	129,500	2.718	0	2.791	22,250	6,191	2.975
Employee Benefits	24,955	12.773	37,366	12.031	40,000	23,285	11.190
Library Board	39,470	15.915	41,248	15.959	40,468	33,295	16.000
Special Highway	117,400		144,772		130,179		
Special Liability	7,425	2.306	8,701	2.015	20,000	7,534	3.620
Special Parks and Recreation	0		0		20,062		
Bond and Interest Funds:							
Business Funds:							
Construction/Demolition Landfill	6,135		16,775		21,908		
Gas Utility	272,759		430,607		431,446		
Sewer Utility	123,586		150,064		233,334		
Water Utility	338,904		472,902		503,645		
Non Budgeted Funds A	15,794						
Non Budgeted Funds B	70,748						
Totals	1,419,388	72.703	1,744,364	72.516	2,011,702	159,380	76.590
*Revenue Neutral Rate***							76.359
Less: Transfers	154,117		155,396		155,396		
Net Expenditure	1,265,271		1,588,968		1,856,306		
Total Tax Levied	160,077		158,891		XXXXXXXXXXXXXXX		
Assessed Valuation	2,201,794		2,191,116		2,080,938		

Outstanding Indebtedness, Jan. 1,	2019	2020	2021
General Obligation Bonds	2,469,820	2,433,672	2,396,714
Revenue Bonds	234,204	185,341	134,714
Other Debt	-	-	-
Lease Purchase Principal	-	-	-
Totals	2,704,024	2,619,013	2,531,428

* Tax Rates are expressed in mills.
*** Revenue Neutran Rate as defined by 2021 Kansas Senate Bill 13*

City Clerk

Exceeding the Revenue Neutral Tax Rate for the 2022 Budget

The governing body of City of Howard, Kansas
will meet on September 8, 2021, at 7:30 PM, at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

Revenue Neutral Tax Rate

	Actual Tax Levied	Actual Tax Rate *	Neutral Tax Rate **		Estimated Tax Levy	Estimated Tax Rate*
Total Tax Levy	158,891	72.516	76.359		159,380	76.590

* Tax Rates are expressed in mills.
*** Revenue Neutran Rate as defined by 2021 Kansas Senate Bill 13*

City Clerk

City of Howard
P.O. Box 335, 110 N Pine
Howard, KS 67349
620-374-2202 cityofhoward@sktc.net

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.

Notice of Revenue Neutral Rate Intent
THE GOVERNING BODY OF HOWARD, KANSAS HEREBY NOTIFIES THE ELK 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 76.590. The date of our hearing is September 08, 2021 at 7:30 PM and will be held at City Hall, 110 N Pine St. in Howard, Kansas.

WITNESS my hand and official seal on July 20, 2021.

(Seal) CITY OF HOWARD SEAL KANSAS

Joanna Hunter
City Clerk, Howard, Kansas

State of Kansas
City
2022

Certificate

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
City of Howard, Kansas
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.

			2022 ADOPTED BUDGET		
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Fund	**K.S.A.**				
General	12-101a	6	548,410	89,075	
Special Purpose Funds:					
Emergency Equipment	12-110b	7	22,250	6,191	
Employee Benefits	12-16,102	7	40,000	23,285	
Library Board	12-1220	8	40,468	33,295	
Special Highway	68-590	8	130,179		
Special Liability	75-6110	9	20,000	7,534	
Special Parks and Recreation	79-41a04	9	20,062		
Bond and Interest Funds:					
Business Funds:					
Construction/Demolition Landfill		10	21,908		
Gas Utility		10	431,446		
Sewer Utility		11	233,334		
Water Utility		11	503,645		
Non Budgeted Funds A		12			
Non Budgeted Funds B		13			
Totals		XXXXXX	2,011,702	159,380	
Budget Summary		14			
Budget Summary - Other		---			
Neighborhood Revitalization Rebate		---			

		County Clerk's Use Only
		November 1, 2021 Total Assessed Valuation

Assisted by:

Attest: _____, 2021

City Clerk

Governing Body

City of Howard

Allocation of MV, RV, 16/20M, Commercial Vehicle and Watercraft tax estimates

2021 budgeted funds	Ad Valorem Levy tax year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M	Commercial	Water Craft
General	87,031	16,485	313	753	1,652	68
Emergency Equipment	6,115	1,149	22	52	115	5
Employee Benefits	26,361	5,400	102	247	541	22
Library Board	34,968	6,729	128	307	674	28
Special Liability	4,415	975	19	45	98	4
Totals	158,890	30,738	584	1,404	3,080	127

County Treasurer's Motor Vehicle Estimate 30,510

County Treasurer's Recreational Vehicle Estimate 579

County Treasurer's 16/20M Vehicle Estimate 1,393

County Treasurer's Commercial Vehicle Estimate 3,058

County Treasurer's Water Craft Estimate 125

Motor Vehicle Tax Factor 0.192020

Recreational Vehicle Tax Factor 0.003644

16/20M Vehicle Tax Factor 0.008767

Commercial Vehicle Tax Factor 0.019246

Water Craft Tax Factor 0.000787

City of Howard

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
Water Utility Fund	General Fund	40,000	40,000	40,000	12-825d
Gas Utility Fund	General Fund	100,000	100,000	100,000	12-825d
Water Utility Fund	Water Utility Reserve Fund	14,117	15,396	15,396	Bond Covenant
	Total	154,117	155,396	155,396	
	Adjustments *	XXXXXXXXXXXXXXX			
	Adjusted Totals	154,117	155,396	155,396	

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

State of Kansas
City
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City of Howard

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Int Rate %	Amount Issued	Amount Outstand Jan 1, 2021	Date Due Interest	Date Due Principal	Amount Due 2021 Interest	Amount Due 2021 Principal	Amount Due 2022 Interest	Amount Due 2022 Principal
General Obligation Bonds:											
USDA G.O. Water Project 2017-A	4/25/2017	4/25/2057	2.750%	1,137,000	1,087,850	4/25/21	4/25/21	29,916	17,320		
						4/25/22	4/25/22			29,440	17,796
USDA G.O. Water Project 2017-B	4/25/2017	4/25/2017	2.750%	1,368,000	1,308,864	4/25/21	4/25/21	35,994	20,838		
						4/25/22	4/25/22			35,421	21,412
Total General Obligation Bonds				2,505,000	2,396,714			65,910	38,158	64,861	39,208
Revenue Bonds											
Kansas Water Pollucion Control Loan	10/11/2002	2/1/2023	3.580%	819,670	134,714	3/1/21	3/1/21	2,411	25,995		
						9/1/21	9/1/21	1,946	26,461		
						3/1/22	3/1/22			1,472	26,934
						9/1/22	9/1/22			990	27,416
Total Revenue Bonds				819,670	134,714			4,357	52,456	2,462	54,350
Other Debt:											
City Utility Low-Interest Loan Program	3/22/2021	1/1/2031	0.250%	496,039	-	7/1/21	7/1/21	341	24,774		
						1/1/22	1/1/22	589	24,526		
						7/1/22	7/1/22			558	24,556
						1/1/23	1/1/23			528	24,587
Total Other Debt				496,039	-			930	49,300	1,086	49,143
Total Indebtedness				3,820,709	2,531,428			71,197	139,914	68,409	142,701

City of Howard

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Int Rate %	Total Amount Financed (Beginning Principal)	Principal Bal. on Jan. 1, 2021	Payments Due 2021	Payments Due 2022
None							
			Totals	-	-	-	-

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

State of Kansas
City
2022

City of Howard

Adopted Budget **General Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	265,888	323,951	210,346
Receipts:			
Ad Valorem Tax	81,347	80,939	XXXXXXXXXXXXXX
Delinquent Tax	2,044	2,794	2,833
Motor Vehicle Tax	15,960	17,230	16,485
Recreational Vehicle Tax	329	137	313
16/20 M Vehicle Tax	734	574	753
Commercial Vehicle Tax	74	1,534	1,652
Watercraft Tax		79	68
Payment in Lieu of Tax (I.R.B.)		-	-
Local Alcoholic Liquor Tax	542	587	1,020
Local Retailers' Sales Tax	43,528	41,000	41,000
Franchise Fees	20,516	22,000	22,000
Dog Licenses	525	750	500
Licenses and Permits	475	500	500
Rent	11,945	10,000	11,000
Pool Admissions		500	6,000
Pool Concessions		100	1,500
Fines	848	600	600
Transfer from Water Utility	40,000	40,000	40,000
Transfer from Gas Utility	100,000	100,000	100,000
Closure of Fire Department Donation Fund			
Donations	2,530		
Neighborhood Revitalization Rebate			
Interest on Idle Funds	5,425	6,000	6,000
Miscellaneous	3,953	3,000	3,000
Total Receipts	**330,775**	**328,324**	**255,224**
Resources Available:	**596,663**	**652,275**	**465,570**
Expenditures:			
General Government			
Personal Services	50,267	75,450	77,725
Contractual Services	26,213	27,500	40,500
Commodities	8,658	25,000	25,000
Capital Outlay	1,148	15,000	15,000
Reimbursed Expenses			
Total General Government	86,286	142,950	158,225
Street Department			
Personal Services	14,868	42,200	43,450
Contractual Services	6,920	15,000	15,000
Commodities	22,138	40,000	40,000
Capital Outlay	5,066	2,000	15,000
Reimbursed Expenses			
Total Street Department	48,992	99,200	113,450

State of Kansas
City
2022

City of Howard

Adopted Budget **General Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Street Lighting			
Contractual Services	15,650	23,000	23,000
Reimbursed Expenses			
Total Street Lighting	15,650	23,000	23,000
Fire Department			
Personal Services	6,040	8,700	9,000
Contractual Services	4,124	6,000	6,000
Commodities	9,053	10,000	10,000
Capital Outlay	3,888	4,000	4,000
Reimbursed Expenses			
Total Fire Department	23,105	28,700	29,000
Police Department			
Personal Services	60,030	22,736	
Contractual Services	7,115	51,399	72,000
Commodities	3,147	800	
Capital Outlay	1,415	5,000	
Reimbursed Expenses			
Total Police Department	71,707	79,935	72,000
Park Department			
Personal Services	4,858	5,100	5,250
Contractual Services	3,125	3,000	3,000
Commodities	1,469	3,000	3,000
Capital Outlay		3,500	3,500
Reimbursed Expenses			
Total Park Department	9,452	14,600	14,750
Swimming Pool			
Personal Services	701	7,500	29,835
Contractual Services	2,938	2,500	10,000
Commodities	251	2,500	15,000
Capital Outlay			10,000
Reimbursed Expenses			
Total Swimming Pool	3,890	12,500	64,835
Building Maintenance			
Personal Services	2,195	3,044	3,150
Contractual Services	9,920	10,000	10,000
Commodities	1,515	4,000	4,000
Capital Outlay		4,000	4,000
Reimbursed Expenses			
Total Cox Building	13,630	21,044	21,150
Capital Outlay		20,000	52,000
Total Expenditures	**272,712**	**441,929**	**548,410**
Unencumbered Cash Balance Dec 31	323,951	210,346	XXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	548,410
		Tax Required	82,840
	Delinquent Comp Rate:	7.00%	6,235
		Amount of 2021 Ad Valorem Tax	89,075

State of Kansas
City
2022

City of Howard

Adopted Budget **Emergency Equipment Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	130,135	7,679	14,950
Receipts:			
Ad Valorem Tax	5,673	5,687	XXXXXXXXXXXXXX
Delinquent Tax	165	195	199
Motor Vehicle Tax	1,133	1,223	1,149
Recreational Vehicle Tax	23	10	22
16/20 M Vehicle Tax	45	41	52
Commercial Vehicle Tax	5	109	115
Watercraft Tax		6	5
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	**7,044**	**7,271**	**1,542**
Resources Available:	**137,179**	**14,950**	**16,492**
Expenditures:			
Personal Services			
Contractual Services			
Commodities			
Capital Outlay	129,500		22,250
Reimbursed Expenses			
Total Expenditures	**129,500**	-	**22,250**
Unencumbered Cash Balance Dec 31	7,679	14,950	XXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,250
		Tax Required	5,758
	Delinquent Comp Rate:	7.00%	433
		Amount of 2021 Ad Valorem Tax	6,191

State of Kansas
City
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City of Howard

Adopted Budget **Employee Benefits Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	8,512	16,696	11,175
Receipts:			
Ad Valorem Tax	26,649	24,516	XXXXXXXXXXXXXX
Delinquent Tax	619	915	858
Motor Vehicle Tax	5,235	5,652	5,400
Recreational Vehicle Tax	108	45	102
16/20 M Vehicle Tax		188	247
Commercial Vehicle Tax	24	503	541
Watercraft Tax		26	22
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous	504		
Total Receipts	**33,139**	**31,845**	**7,170**
Resources Available:	**41,651**	**48,541**	**18,345**
Expenditures:			
Personal Services	24,955	37,366	40,000
Contractual Services			
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**24,955**	**37,366**	**40,000**
Unencumbered Cash Balance Dec 31	16,696	11,175	XXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	40,000
		Tax Required	21,655
	Delinquent Comp Rate:	7.00%	1,630
		Amount of 2021 Ad Valorem Tax	23,285

State of Kansas
City
2022

City of Howard

Adopted Budget **Library Board Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	536	1,037	500
Receipts:			
Ad Valorem Tax	33,128	32,520	XXXXXXXXXXXXXX
Delinquent Tax	746	1,141	1,138
Motor Vehicle Tax	5,754	6,212	6,729
Recreational Vehicle Tax	118	49	128
16/20 M Vehicle Tax	198	207	307
Commercial Vehicle Tax	27	553	674
Watercraft Tax		29	28
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	**39,971**	**40,711**	**9,004**
Resources Available:	**40,507**	**41,748**	**9,504**
Expenditures:			
Personal Services			
Contractual Services	39,470	41,248	40,468
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**39,470**	**41,248**	**40,468**
Unencumbered Cash Balance Dec 31	1,037	500	XXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	40,468
		Tax Required	30,964
	Delinquent Comp Rate:	7.00%	2,331
		Amount of 2021 Ad Valorem Tax	33,295

State of Kansas
City
2022

City of Howard

Adopted Budget **Special Highway Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	91,284	75,701	30,599
Receipts:			
Voted Sales Tax	86,106	84,000	84,000
Special City/County Highway Funds	15,711	15,670	15,580
Miscellaneous			
Total Receipts	**101,817**	**99,670**	**99,580**
Resources Available:	**193,101**	**175,371**	**130,179**
Expenditures:			
Personal Services			
Contractual Services			
Commodities			
Capital Outlay	117,400	144,772	130,179
Reimbursed Expenses			
Total Expenditures	**117,400**	**144,772**	**130,179**
Unencumbered Cash Balance Dec 31	75,701	30,599	-

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Adopted Budget **Special Liability Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	16,906	15,167	11,708
Receipts:			
Ad Valorem Tax	4,795	4,106	XXXXXXXXXXXXXX
Delinquent Tax	78	165	144
Motor Vehicle Tax	793	856	975
Recreational Vehicle Tax	16	7	19
16/20 M Vehicle Tax		28	45
Commercial Vehicle Tax	4	76	98
Watercraft Tax		4	4
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	**5,686**	**5,242**	**1,285**
Resources Available:	**22,592**	**20,409**	**12,993**
Expenditures:			
Personal Services			
Contractual Services	7,425	8,701	20,000
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**7,425**	**8,701**	**20,000**
Unencumbered Cash Balance Dec 31	15,167	11,708	XXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,000
		Tax Required	7,007
	Delinquent Comp Rate:	7.00%	527
		Amount of 2021 Ad Valorem Tax	7,534

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Adopted Budget **Special Parks and Recreation Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	14,220	18,976	19,562
Receipts:			
Appropriation from Elk County	4,756	586	500
			-
Miscellaneous			
Total Receipts	**4,756**	**586**	**500**
Resources Available:	**18,976**	**19,562**	**20,062**
Expenditures:			
Personal Services			
Contractual Services			20,062
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	-	-	**20,062**
Unencumbered Cash Balance Dec 31	18,976	19,562	-

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City of Howard

Adopted Budget **Construction/Demolition Landfill Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	21,408	23,683	14,408
Receipts:			
Customer Charges	8,410	7,500	7,500
Miscellaneous			
Total Receipts	**8,410**	**7,500**	**7,500**
Resources Available:	**29,818**	**31,183**	**21,908**
Expenditures:			
Personal Services	1,795	2,575	2,650
Contractual Services	4,340	10,000	10,000
Commodities		4,200	9,258
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**6,135**	**16,775**	**21,908**
Unencumbered Cash Balance Dec 31	23,683	14,408	-

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Adopted Budget **Gas Utility Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	95,924	134,053	68,446
Receipts:			
Customer Charges	295,516	350,000	350,000
Interest on Idle Funds	2,774	3,000	3,000
Penalties	9,047	10,000	10,000
Miscellaneous	3,551	2,000	
Total Receipts	**310,888**	**365,000**	**363,000**
Resources Available:	**406,812**	**499,053**	**431,446**
Expenditures:			
Gas Purchases	70,578	150,000	150,000
Personal Services	49,535	55,375	57,050
Contractual Services	38,843	45,000	45,000
Commodities	11,240	20,000	20,000
Capital Outlay	2,563	10,000	9,167
Reimbursed Expenses			
Transfer to General Fund	100,000	100,000	100,000
State Loan Principal		49,302	49,143
State Loan Interest		930	1,086
Total Expenditures	**272,759**	**430,607**	**431,446**
Unencumbered Cash Balance Dec 31	134,053	68,446	-

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City of Howard

Adopted Budget **Sewer Utility Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	53,673	57,398	70,334
Receipts:			
Customer Charges	123,957	160,000	160,000
Interest on Idle Funds	1,039	1,000	1,000
Miscellaneous	2,315	2,000	2,000
Total Receipts	**127,311**	**163,000**	**163,000**
Resources Available:	**180,984**	**220,398**	**233,334**
Expenditures:			
Personal Services	39,743	38,250	39,400
Contractual Services	18,283	25,000	25,000
Commodities	7,597	10,000	10,000
Capital Outlay	1,148	20,000	102,122
Reimbursed Expenses			
KWPCRF Loan Principal	50,627	52,457	54,350
KWPCRF Loan Interest	6,188	4,357	2,462
Total Expenditures	**123,586**	**150,064**	**233,334**
Unencumbered Cash Balance Dec 31	57,398	70,334	-

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Adopted Budget **Water Utility Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	99,615	150,747	90,745
Receipts:			
Customer Charges	379,040	400,000	400,000
Interest on Idle Funds	1,868	2,500	2,500
Bulk Water Sales	323	400	400
Miscellaneous	8,805	10,000	10,000
Total Receipts	**390,036**	**412,900**	**412,900**
Resources Available:	**489,651**	**563,647**	**503,645**
Expenditures:			
Personal Services	64,568	84,725	87,275
Contractual Services	55,729	85,000	85,000
Commodities	59,458	90,000	90,000
Capital Outlay	1,148	53,713	81,905
Transfer to General Fund	40,000	40,000	40,000
Transfer to Water Reserve Fund	14,117	15,396	15,396
G.O. Bonds - Principal	36,958	38,158	39,208
G.O. Bonds - Interest	66,926	65,910	64,861
Total Expenditures	**338,904**	**472,902**	**503,645**
Unencumbered Cash Balance Dec 31	150,747	90,745	-

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NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds

Pool Donations Fund		Fire Department Donations Fund		Elliott Trust Fund		Griffin Trust Fund		Clevenger Trust Fund		Page Totals
Unencumbered Cash Balance Jan 1	46,891	Unencumbered Cash Balance Jan 1	-	Unencumbered Cash Balance Jan 1	54,500	Unencumbered Cash Balance Jan 1	133,104	Unencumbered Cash Balance Jan 1	198,282	431,817
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	30,757	Donations	75			Interest on Idle Funds	1,325	Interest on Idle Funds	848	
						Oil and Gas Royalties	1,865	Donations	791	
Total Receipts	30,757	Total Receipts	75	Total Receipts	-	Total Receipts	3,190	Total Receipts	1,639	35,461
Resources Available:	77,648	Resources Available:	75	Resources Available:	54,500	Resources Available:	136,294	Resources Available:	199,921	467,278
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services		
Contractual Services		Contractual Services		Contractual Services		Contractual Services	234	Contractual Services		
Commodities		Commodities		Commodities		Commodities		Commodities		
Capital Outlay	15,958	Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		
Total Expenditures	15,958	Total Expenditures	-	Total Expenditures	-	Total Expenditures	234	Total Expenditures	-	15,794
Cash Balance Dec 31	62,690	Cash Balance Dec 31	75	Cash Balance Dec 31	54,500	Cash Balance Dec 31	134,918	Cash Balance Dec 31	199,921	451,504

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NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds

Water Utility Reserve Fund		Water Meter Deposits Fund		Trash Collections Fund		Gas Meter Deposits Fund				Page Totals
Unencumbered Cash Balance Jan 1	70,888	Unencumbered Cash Balance Jan 1	480	Unencumbered Cash Balance Jan 1	-	Unencumbered Cash Balance Jan 1	1,680	Unencumbered Cash Balance Jan 1		72,748
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
From Water Fund	14,117	Collections from Customers	701	Collections from Customers	68,487	Collections from Customers	1,760			
Total Receipts	14,117	Total Receipts	701	Total Receipts	68,487	Total Receipts	1,760	Total Receipts	-	85,069
Resources Available:	84,700	Resources Available:	1,181	Resources Available:	68,487	Resources Available:	3,440	Resources Available:	-	157,809
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services		
Contractual Services		Contractual Services	661	Contractual Services	68,487	Contractual Services	1,600	Contractual Services		
Commodities		Commodities		Commodities		Commodities		Commodities		
Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		
Total Expenditures	-	Total Expenditures	661	Total Expenditures	68,487	Total Expenditures	1,600	Total Expenditures	-	70,748
Cash Balance Dec 31	84,700	Cash Balance Dec 31	520	Cash Balance Dec 31	-	Cash Balance Dec 31	1,840	Cash Balance Dec 31	-	87,060

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Notice of Budget Hearing

The governing body of City of Howard, Kansas
will meet on September 8, 2021, at 7:35 PM, at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

Budget Summary

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to slight change depending on 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	Est Tax Rate*
General	272,712	38.991	441,929	39.720	548,410	89,075	42.805
Special Purpose Funds:							
Emergency Equipment	129,500	2.718	0	2.791	22,250	6,191	2.975
Employee Benefits	24,955	12.773	37,366	12.031	40,000	23,285	11.190
Library Board	39,470	15.915	41,248	15.959	40,468	33,295	16.000
Special Highway	117,400		144,772		130,179		
Special Liability	7,425	2.306	8,701	2.015	20,000	7,534	3.620
Special Parks and Recreation	0		0		20,062		
Bond and Interest Funds:							
Business Funds:							
Construction/Demolition Landfill	6,135		16,775		21,908		
Gas Utility	272,759		430,607		431,446		
Sewer Utility	123,586		150,064		233,334		
Water Utility	338,904		472,902		503,645		
Non Budgeted Funds A	15,794						
Non Budgeted Funds B	70,748						
Totals	1,419,388	72.703	1,744,364	72.516	2,011,702	159,380	76.590
*Revenue Neutral Rate***							76.359
Less: Transfers	154,117		155,396		155,396		
Net Expenditure	1,265,271		1,588,968		1,856,306		
Total Tax Levied	160,077		158,891		XXXXXXXXXXXXXXX		
Assessed Valuation	2,201,794		2,191,116		2,080,938		

Outstanding Indebtedness, Jan. 1,	2019	2020	2021
General Obligation Bonds	2,469,820	2,433,672	2,396,714
Revenue Bonds	234,204	185,341	134,714
Other Debt	-	-	-
Lease Purchase Principal	-	-	-
Totals	2,704,024	2,619,013	2,531,428

* Tax Rates are expressed in mills.
*** Revenue Neutran Rate as defined by 2021 Kansas Senate Bill 13*

City Clerk

Exceeding the Revenue Neutral Tax Rate for the 2022 Budget

The governing body of City of Howard, Kansas
will meet on September 8, 2021, at 7:30 PM, at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

Revenue Neutral Tax Rate

	Actual Tax Levied	Actual Tax Rate *	Neutral Tax Rate **		Estimated Tax Levy	Estimated Tax Rate*
Total Tax Levy	158,891	72.516	76.359		159,380	76.590

* Tax Rates are expressed in mills.
*** Revenue Neutran Rate as defined by 2021 Kansas Senate Bill 13*

City Clerk