State of Kansas
City

2022

CERTIFICATE

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
City 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 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	Amount of 2021 Ad Valorem Tax	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	7a	2,115,684	479,608	35.087
Debt Service	10-113	8			
Library	12-1220	8	89,409	70,347	5.147
Employee Benefits-library	12-16,102	9	27,000	23,942	1.752
Employee Benefits	12-16,102	9	578,000	347,095	25.393
Economic Development	12-1617h	10	16,344	13,670	1.001
		10			
Special Highway		11	144,598		
1% Sales Tax		11	1,300,447		
.7% Sales Tax		12	836,613		
Special Parks & Recreation		12	64,794		
KLINK		13	210,388		
Diversion		13	5,644		
Water		14	1,381,345		
Sewer		15	721,273		
Refuse		16	176,926		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Totals		xxxxx	7,668,465	934,662	68.380
					County Clerk's Use Only
Budget Summary		19			13,669,277
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Cindy Jensen
Certified Public Accountant
Address:
218 W Main
Council Grove, KS 66846
Email:

Attest: August 25th 2021
County Clerk

Governing Body

COUNTY CLERK SEAL MORRIS COUNTY, KANSAS

State of Kansas Regulatory Basis
See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

City of Council Grove

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	443,164	53,680	800	2,077	1,864	0
Debt Service						
Library	71,369	8,645	129	335	300	0
Employee Benefits-libra	23,193	2,809	42	109	98	0
Employee Benefits	356,564	43,190	643	1,672	1,499	0
Economic Development	13,417	1,625	24	63	56	0
TOTAL	907,707	109,949	1,638	4,256	3,817	0

County Treas Motor Vehicle Estimate	109,949				
County Treas Recreational Vehicle Estimate		1,638			
County Treas 16/20M Vehicle Estimate			4,256		
County Treas Commercial Vehicle Tax Estimate				3,817	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.12113				
Recreational Vehicle Factor		0.00180			
16/20M Vehicle Factor			0.00469		
Commercial Vehicle Factor				0.00421	
Watercraft Factor					0.00000

City of Council Grove

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
1% Sales tax	General	115,500	115,500	115,500	12-197
General	Equipment Reserve	15,000	64,000	64,000	12-1,117
General	Computer Fund	0	20,000	20,000	12-1,117
General	Lake CIP	42,000	42,000	42,000	12-1,118
General	CIP Reserve	0	50,000	50,000	12,-1,118
Water	Employee Benefits	64,921	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	15,006	17,000	17,000	12-16,102
Debt Service	General	1,073	0	0	10-117a
1% Sales tax	Employee Benefits	106,738	0	68,350	12-197
1% Sales tax	Special Parks	0	0	20,000	12-197
	Totals	446,785	462,047	550,397	
	Adjustments*				
	Adjusted Totals	446,785	462,047	550,397	

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

State of Kansas Regulatory Basis
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City of Council Grove

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding 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:											
Series 2020-Water	4/28/2020	7/1/2033	1.7-2.6%	1,360,000	1,360,000	Jan & July	July	26,652	185,000	23,370	190,000
Total G.O. Bonds					**1,360,000**			**26,652**	**185,000**	**23,370**	**190,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDOT loan	5/1/2008	8/1/2027	3.99%	703,300	297,456	Feb & Aug	Feb & Aug	11,869	41,634	10,207	43,295
KDHE revolving loan	7/1/2010	9/1/2033	2.55%	509,600	263,760	Mar & Sep	Mar & Sep	6,593	21,057	6,052	21,598
Total Other					**561,216**			**18,462**	**62,691**	**16,259**	**64,893**
Total Indebtedness					**1,921,216**			**45,114**	**247,691**	**39,629**	**254,893**

State of Kansas Regulatory Basis
See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

City of Council Grove

2022

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 On Jan 1 2021	Payments Due 2021	Payments Due 2022
Fire Truck	2/9/2015	144	2.7%	264,516	144,484	25,767	25,767
Skid loader	10/10/2017	72	3.32%	50,023	18,380	2,973	2,973
Street Sweeper	6/22/2017	120	3.32%	206,003	81,867	29,089	29,088
Totals					**244,731**	**57,829**	**57,828**

***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 Council Grove
Morris 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	$71,369	$70,347
Delinquent Tax	$0	$0
Motor Vehicle Tax	$7,694	$8,645
Recreational Vehicle Tax	$132	$129
16/20M Vehicle Tax	$261	$335
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$79,456	$79,456
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$13,410,518	$13,670,169
Did Assessed Valuation Decrease?	No	
Levy Rate	5.322	5.146
Difference in Levy Rate:	(0.176)	
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.

State of Kansas Regulatory Basis
See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

City of Council Grove 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	371,237	650,836	465,804
Receipts:			
Ad Valorem Tax	551,393	443,164	xxxxxxxxxxxxxxxxx
Delinquent Tax	9,112		
Motor Vehicle Tax	94,901	66,031	53,680
Recreational Vehicle Tax	1,651	1,129	800
16/20M Vehicle Tax	3,129	2,241	2,077
Commercial Vehicle Tax	3,150	2,573	1,864
Watercraft Tax	895		0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Excise	30		
Local Alcoholic Liquor	3,898	4,664	3,801
Sales & Use Tax-County	195,013	156,000	156,000
Franchise Tax	131,387	130,000	130,000
Licenses & permits	19,421	51,000	51,000
Lake licenses	39,188		
Boundary/endcap fees	12,084		
Cabin transfer fees	18,006		
Court fees	22,974	25,000	25,000
Rural Fire contracts	48,000	48,000	48,000
Misc other fees	10,412		
Swimming Pool receipts	0	58,650	58,650
Farm land lease	11,984	10,000	10,000
CFAP	11,074	10,000	10,000
Lake leases	448,575	420,000	420,000
Reimbursed expense	28,402	25,000	25,000
10% of the 10% transfer reim		3,300	3,300
Transfer from 1% sales tax-City recreation	115,500	115,500	115,500
Recreation receipts	20,730	36,500	36,500
Transfer from Debt Service	1,073		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	44,356	12,000	12,000
Neighborhood Revitalization Rebate			0
Miscellaneous	11,813	7,100	7,100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,858,151**	**1,627,852**	**1,170,272**
Resources Available:	**2,229,388**	**2,278,688**	**1,636,076**

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Council Grove

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	2,229,388	2,278,688	1,636,076
Expenditures:			
Administration	307,641	326,300	306,000
Police	420,744	432,000	436,500
Street (Public Works)	279,703	288,000	296,000
Swimming Pool	74,075	120,100	116,600
Parks	69,275	70,500	72,500
Recreation	116,650	138,000	146,000
Cemetery	42,760	43,000	44,700
City Lake	105,918	104,500	105,400
Sub-Total detail	1,416,766	1,522,400	1,523,700
Fire	67,802	88,384	83,384
Municipal Court	28,732	26,100	27,600
Employee Benefits	8,252	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail	104,786	114,484	110,984
Total Detail pages	1,521,552	1,636,884	1,634,684
Transfers to Equipment Reserve			
Police		9,000	9,000
Fire			
Parks		5,000	5,000
Street (Public Works)	10,000	50,000	50,000
Pool	5,000		
Transfer to Computer Equip Fund		20,000	20,000
Transfer to Lake CIP	42,000	42,000	42,000
Transfer to CIP		50,000	50,000
Cash Forward (2022 column)			305,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,578,552**	**1,812,884**	**2,115,684**
Unencumbered Cash Balance Dec 31	650,836	465,804	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	1,645,668	2,016,433	2,115,684
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,115,684
		Tax Required	479,608
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	479,608

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Council Grove 2022

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Administration			
Salaries	137,072	140,000	144,000
Contractual	158,833	150,000	150,000
Commodities	10,870	11,000	11,000
Capital Outlay	866	25,300	1,000
Total	**307,641**	**326,300**	**306,000**
Police			
Salaries	325,697	332,000	345,000
Contractual	73,800	59,000	63,600
Commodities	19,170	20,000	19,900
Capital Outlay	2,077	21,000	8,000
Total	**420,744**	**432,000**	**436,500**
Street (Public Works)			
Salaries	159,604	165,000	170,000
Contractual	57,824	56,000	58,800
Commodities	62,275	67,000	67,200
Capital Outlay		0	0
Total	**279,703**	**288,000**	**296,000**
Swimming Pool			
Salaries	272	60,000	58,600
Contractual	69,878	36,000	36,000
Commodities	3,925	24,000	22,000
Capital Outlay		100	
Total	**74,075**	**120,100**	**116,600**
Parks			
Salaries	38,717	39,000	41,000
Contractual	25,295	25,000	25,000
Commodities	5,263	4,000	4,000
Capital Outlay	0	2,500	2,500
Total	**69,275**	**70,500**	**72,500**
Recreation			
Salaries	67,062	75,000	79,000
Contractual	31,690	24,000	25,500
Commodities	14,570	35,000	36,500
Capital Outlay	3,328	4,000	5,000
Total	**116,650**	**138,000**	**146,000**
Cemetery			
Salaries	9,895	10,000	10,200
Contractual	30,774	32,000	31,500
Commodities	1,225	1,000	2,000
Capital Outlay	866	0	1,000
Total	**42,760**	**43,000**	**44,700**
City Lake			
Salaries	63,073	56,500	57,600
Contractual	34,196	34,000	33,200
Commodities	7,276	11,000	10,600
Capital Outlay	1,373	3,000	4,000
Total	**105,918**	**104,500**	**105,400**

Page Total	**1,416,766**	**1,522,400**	**1,523,700**

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

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

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Fire			
Salaries	14,399	16,000	16,500
Contractual	36,663	53,500	52,000
Commodities	1,857	6,000	2,000
Capital Outlay	14,883	12,884	12,884
Total	**67,802**	**88,384**	**83,384**
Municipal Court			
Salaries	15,540	15,600	15,600
Contractual	12,208	10,000	11,400
Commodities	984	500	600
Capital Outlay			
Total	**28,732**	**26,100**	**27,600**
Employee Benefits			
Work comp	8,252		
Total	**8,252**	**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 Total	**104,786**	**114,484**	**110,984**

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

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

City of Council Grove 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	1,073	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% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**1,073**	**0**	**0**
Expenditures:			
Transfer to general	1,073		
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**1,073**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	1,073	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	13,615	13,615	9,653
Receipts:			
Ad Valorem Tax	64,250	71,369	xxxxxxxxxxxxxxxx
Delinquent Tax	1,052		
Motor Vehicle Tax	8,213	7,694	8,645
Recreational Vehicle Tax	143	132	129
16/20M Vehicle Tax	271	261	335
Commercial Vehicle Tax	273	300	300
Watercraft Tax	124		0
Excise	2		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**74,328**	**79,756**	**9,409**
Resources Available:	**87,943**	**93,371**	**19,062**
Expenditures:			
Library appropriation	74,328	83,718	89,409
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**74,328**	**83,718**	**89,409**
Unencumbered Cash Balance Dec 31	13,615	9,653	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	83,718	83,718	89,409
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	89,409
		Tax Required	70,347
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	70,347

State of Kansas Regulatory Basis

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City of Council Grove 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits-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	23,446	23,193	xxxxxxxxxxxxxxxxx
Delinquent Tax	337		
Motor Vehicle Tax	3,285	2,807	2,809
Recreational Vehicle Tax	57	48	42
16/20M Vehicle Tax	108	95	109
Commercial Vehicle Tax	109	109	98
Watercraft Tax	34		0
Excise	1		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**27,377**	**26,252**	**3,058**
Resources Available:	27,377	26,252	3,058
Expenditures:			
Library benefits	27,377	26,252	27,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,377**	**26,252**	**27,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	26,252	26,252	27,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	27,000
		Tax Required	23,942
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	23,942

Adopted Budget **Employee Benefits**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	114,197	79,739	31,551
Receipts:			
Ad Valorem Tax	217,176	356,564	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,119		
Motor Vehicle Tax	550	26,008	43,190
Recreational Vehicle Tax		445	643
16/20M Vehicle Tax		882	1,672
Commercial Vehicle Tax		1,013	1,499
Watercraft Tax			0
Transfer from water	64,921	67,000	67,000
Transfer from sewer	15,006	17,000	17,000
Transfer from 1% sales tax	106,738	0	68,350
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**407,510**	**468,912**	**199,354**
Resources Available:	**521,707**	**548,651**	**230,905**
Expenditures:			
Health/dental	310,518	341,000	400,000
FICA/Medicare	60,191	84,000	84,000
KPERS	68,110	89,000	89,000
Fireman's relief	1,448	1,500	3,000
Other misc benefits	1,701	1,600	2,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**441,968**	**517,100**	**578,000**
Unencumbered Cash Balance Dec 31	79,739	31,551	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	497,100	517,100	578,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	578,000
		Tax Required	347,095
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	347,095

State of Kansas Regulatory Basis
See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

City of Council Grove 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Economic Development	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,398	2,398	906
Receipts:			
Ad Valorem Tax	13,261	13,417	xxxxxxxxxxxxxxxxx
Delinquent Tax	211		
Motor Vehicle Tax	1,641	1,588	1,625
Recreational Vehicle Tax	29	27	24
16/20M Vehicle Tax	54	54	63
Commercial Vehicle Tax	54	62	56
Watercraft Tax	25		0
Excise	1		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,276**	**15,148**	**1,768**
Resources Available:	**17,674**	**17,546**	**2,674**
Expenditures:			
Appropriation	15,276	16,640	16,344
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,276**	**16,640**	**16,344**
Unencumbered Cash Balance Dec 31	2,398	906	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	16,136	16,640	16,344
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,344
		Tax Required	13,670
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	13,670

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
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	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

State of Kansas Regulatory Basis
See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

City of Council Grove 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	284,822	60,218	90,058
Receipts:			
State of Kansas Gas Tax	54,608	54,840	54,540
County Transfers Gas		0	0
Project reimbursement	33,259		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**87,867**	**54,840**	**54,540**
Resources Available:	**372,689**	**115,058**	**144,598**
Expenditures:			
Street Repair & Maintenance	312,471	25,000	144,598
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**312,471**	**25,000**	**144,598**
Unencumbered Cash Balance Dec 31	60,218	90,058	0
2020/2021/2022 Budget Authority Amount	360,217	284,312	144,598

Adopted Budget

1% Sales Tax	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	779,174	829,209	900,447
Receipts:			
Sales Tax-City 1%	477,106	400,000	400,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**477,106**	**400,000**	**400,000**
Resources Available:	**1,256,280**	**1,229,209**	**1,300,447**
Expenditures:			
Washington Street P&I	46,770	53,503	53,502
Grants	58,532	59,759	100,000
Infrastructure	99,395	100,000	100,000
Transfer to general fund for recreation	115,500	115,500	115,500
Blight	136		
Transfer to Employee benefits	106,738	0	68,350
Transfer to Special Parks			20,000
Cash Forward (2022 column)			843,095
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**427,071**	**328,762**	**1,300,447**
Unencumbered Cash Balance Dec 31	829,209	900,447	0
2020/2021/2022 Budget Authority Amount	1,203,438	1,105,310	1,300,447

State of Kansas Regulatory Basis
See Accompanying Summary of Significant Assum
No assurance is provided.

City of Council Grove 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **.7% Sales Tax**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	564,379	579,786	556,613
Receipts:			
Sales tax-city .7%	321,790	280,000	280,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**321,790**	**280,000**	**280,000**
Resources Available:	**886,169**	**859,786**	**836,613**
Expenditures:			
Pool lease payments	220,245	218,745	215,800
Intake payments	86,138	84,428	85,113
Pool projects			10,000
Cash Forward (2022 column)			525,700
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**306,383**	**303,173**	**836,613**
Unencumbered Cash Balance Dec 31	579,786	556,613	0
2020/2021/2022 Budget Authority Amount	298,276	315,771	836,613

See Tab A

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	5,869	6,329	25,993
Receipts:			
Liquor tax	3,898	4,664	3,801
Donations	8,250	15,000	15,000
Transfer from 1% sales tax			20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,148**	**19,664**	**38,801**
Resources Available:	**18,017**	**25,993**	**64,794**
Expenditures:			
Parks & Recreation	11,688		64,794
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,688**	**0**	**64,794**
Unencumbered Cash Balance Dec 31	6,329	25,993	0
2020/2021/2022 Budget Authority Amount	37,241	35,198	64,794

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Council Grove 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget KLINK	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	105,363	138,788	174,588
Receipts:			
State of Kansas	135,925	35,800	35,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**135,925**	**35,800**	**35,800**
Resources Available:	**241,288**	**174,588**	**210,388**
Expenditures:			
Highway repairs & maintenance	102,500	0	210,388
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**102,500**	**0**	**210,388**
Unencumbered Cash Balance Dec 31	138,788	174,588	0
2020/2021/2022 Budget Authority Amoun	125,083	35,800	210,388

Adopted Budget

Diversion	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	4,211	5,644	4,644
Receipts:			
Fees	2,683	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,683**	**1,000**	**1,000**
Resources Available:	**6,894**	**6,644**	**5,644**
Expenditures:			
Law enforcement	1,250	2,000	5,644
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,250**	**2,000**	**5,644**
Unencumbered Cash Balance Dec 31	5,644	4,644	0
2020/2021/2022 Budget Authority Amoun	5,511	4,211	5,644

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Council Grove 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	245,006	410,822	414,435
Receipts:			
Customer receipts	915,832	940,000	966,910
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**915,832**	**940,000**	**966,910**
Resources Available:	**1,160,838**	**1,350,822**	**1,381,345**
Expenditures:			
PRODUCTION			
Salaries & benefits	111,794	121,500	123,900
Contractual	130,274	125,800	144,300
Commodities	111,440	133,500	163,500
Capital outlay		1,000	1,000
DISTRIBUTION			
Salaries & benefits	88,080	115,200	117,500
Contractual	16,016	21,950	26,950
Commodities	13,555	10,150	12,650
Capital outlay	15,485	85,000	90,000
ADMINISTRATION			
Salaries & benefits	26,935	30,000	30,600
Contractual	44,785	16,100	18,600
Commodities	7,436	26,500	26,500
Capital outlay	866	3,916	2,883
Debt Service	66,882	127,224	128,247
Transfer to Employee Benefits-health	64,921	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 (2022 column)			376,168
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**750,016**	**936,387**	**1,381,345**
Unencumbered Cash Balance Dec 31	410,822	414,435	0
2020/2021/2022 Budget Authority Amount	968,131	936,387	1,381,345

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Council Grove 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	532,009	461,663	482,313
Receipts:			
Customer receipts	235,001	232,000	238,960
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**235,001**	**232,000**	**238,960**
Resources Available:	**767,010**	**693,663**	**721,273**
Expenditures:			
Salaries & benefits	54,715	51,500	53,000
Contractual	47,075	41,100	46,800
Commodities	26,481	26,700	29,700
Capital outlay	99,420	12,000	12,000
Debt service	27,650	28,050	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	15,006	17,000	17,000
Cash Forward (2022 column)			500,123
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**305,347**	**211,350**	**721,273**
Unencumbered Cash Balance Dec 31	461,663	482,313	0
2020/2021/2022 Budget Authority Amount	226,313	211,350	721,273

See Tab A

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Council Grove 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	13,619	16,926	16,926
Receipts:			
Customer receipts	155,259	155,000	160,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**155,259**	**155,000**	**160,000**
Resources Available:	**168,878**	**171,926**	**176,926**
Expenditures:			
Contractual	151,952	155,000	160,000
Cash Forward (2022 column)			16,926
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**151,952**	**155,000**	**176,926**
Unencumbered Cash Balance Dec 31	16,926	16,926	0
2020/2021/2022 Budget Authority Amount	152,000	155,000	176,926

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

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NON-BUDGETED FUNDS (A)

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

2022

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Capital Improvement R**		**Water Maintenance Res**		**Water Bond Reserve**		**Sewer Maint Res**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	73,465	Cash Balance Jan 1	438,560	Cash Balance Jan 1	218,031	Cash Balance Jan 1	88,500	Cash Balance Jan 1	113,116	931,672
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer in	47,547	Transfer in	14,000	Transfer in	15,000			Transfer in	25,000	
Insurance claim	58,163	Reim exp	220,706							
Sale of property	955									
Total Receipts	106,665	Total Receipts	234706	Total Receipts	15000	Total Receipts	0	Total Receipts	25000	381,371
Resources Available:	180,130	Resources Available:	673,266	Resources Available:	233,031	Resources Available:	88,500	Resources Available:	138,116	1,313,043
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	103,884	CIP projects	287,885			Debt service	88,500			
Total Expenditures	103,884	Total Expenditures	287,885	Total Expenditures	0	Total Expenditures	88,500	Total Expenditures	0	480,269
Cash Balance Dec 31	76,246	Cash Balance Dec 31	385,381	Cash Balance Dec 31	233,031	Cash Balance Dec 31	0	Cash Balance Dec 31	138,116	**832,774** **
										832,774 **

**Note: These two block figures should agree.

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

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NON-BUDGETED FUNDS (B)

2022

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

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cemetery Endowment		**Lake CIP**		**Grants**		**Computer Equip Fund**		**CARES**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	91,745	Cash Balance Dec 31	208,660	Cash Balance Dec 31	15,500	Cash Balance Dec 31	6,844	Cash Balance Dec 31	0	322,749
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	1,000	Transfer in	42,000	Grants	10,000	Fees	5,421	Grants	130,000	
Total Receipts	1,000	Total Receipts	42000	Total Receipts	10000	Total Receipts	5421	Total Receipts	130000	188,421
Resources Available:	92,745	Resources Available:	250,660	Resources Available:	25,500	Resources Available:	12,265	Resources Available:	130,000	511,170
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Lake projects	17,669	Projects	18,000	Equipment	2,800	CARES exp	130,000	
Total Expenditures	0	Total Expenditures	17,669	Total Expenditures	18,000	Total Expenditures	2,800	Total Expenditures	130,000	168,469
Cash Balance Dec 31	92,745	Cash Balance Dec 31	232,991	Cash Balance Dec 31	7,500	Cash Balance Dec 31	9,465	Cash Balance Dec 31	0	342,701 **
										342,701 **

**Note: These two block figures should agree.

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Council Grove
will meet on August 24, 2021 at 5:30 PM at City Hall for the purpose of
answering objections of taxpayers relating to the Revenue Neutral
Rate and the amount of ad valorem tax and the proposed use of all funds.
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 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	1,578,552	41.580	1,812,884	33.046	2,115,684	479,608	35.084
Debt Service	1,073						
Library	74,328	4.845	83,718	5.322	89,409	70,347	5.146
Employee Benefits-library	27,377	1.768	26,252	1.730	27,000	23,942	1.751
Employee Benefits	441,968	16.377	517,100	26.588	578,000	347,095	25.391
Economic Development	15,276	1.000	16,640	1.001	16,344	13,670	1.000
Special Highway	312,471		25,000		144,598		
1% Sales Tax	427,071		328,762		1,300,447		
.7% Sales Tax	306,383		303,173		836,613		
Special Parks & Recreation	11,688				64,794		
KLINK	102,500				210,388		
Diversion	1,250		2,000		5,644		
Water	750,016		936,387		1,381,345		
Sewer	305,347		211,350		721,273		
Refuse	151,952		155,000		176,926		
Non-Budgeted Funds-A	480,269						
Non-Budgeted Funds-B	168,469						
Totals	5,155,990	65.570	4,418,266	67.687	7,668,465	934,662	68.372
*Revenue Neutral Rate***							*66.402*
Less: Transfers	446,785		462,047		550,397		
Net Expenditure	4,709,205		3,956,219		7,118,068		
Total Tax Levied	886,776		907,707		xxxxxxxxxxxxxxxxx		
Assessed Valuation	13,524,306		13,410,518		13,670,169		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	940,000	805,000	1,360,000
Revenue Bonds	725,000	685,000	0
Other	680,301	621,783	561,216
Lease Purchase Principal	350,065	294,089	244,731
Total	2,695,366	2,405,872	2,165,947

*Tax rates are expressed in mills

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

Nick Jones
City Official Title: City Administrator

State of Kansas Regulatory Basis
See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

AFFIDAVIT OF PUBLICATION

State of Kansas, }
Morris County } ss.

CHRISTY JIMERSON, being first duly sworn, Deposes and says: That she is an employee of the Council Grove Daily 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 9th day of August, 2021.

Subscribed and sworn to before me this 10 day of Aug, 20 21

NOTARY PUBLIC - STATE OF KANSAS
MEGAN WEAVER
MY APPT. EXPIRES 6-30-24

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Council Grove
will meet on August 24, 2021 at 5:30 PM at City Hall for the purpose of
answering objections of taxpayers relating to the Revenue Neutral
Rate and the amount of ad valorem tax and the proposed use of all funds.
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 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
General	1,578,552	41.580	1,812,884	33.046	2,115,684	479,608
Debt Service	1,073					
Library	74,328	4.845	83,718	5.322	89,409	70,347
Employee Benefits-library	27,377	1.768	26,252	1.730	27,000	23,942
Employee Benefits	441,968	16.377	517,100	26.588	578,000	347,095
Economic Development	15,276	1.000	16,640	1.001	16,344	13,670
Special Highway	312,471		25,000		144,598	
1% Sales Tax	427,071		328,762		1,300,447	
.7% Sales Tax	306,383		303,173		836,613	
Special Parks & Recreation	11,688				64,794	
KLINK	102,500				210,388	
Diversion	1,250		2,000		5,644	
Water	750,016		936,387		1,381,345	
Sewer	305,347		211,350		721,273	
Refuse	151,952		155,000		176,926	
Non-Budgeted Funds-A	480,269					
Non-Budgeted Funds-B	168,469					
Totals	5,155,990	65.570	4,418,266	67.687	7,668,465	934,662
Revenue Neutral Rate **						
Less: Transfers	446,785		462,047		550,397	
Net Expenditure	4,709,205		3,956,219		7,118,068	
Total Tax Levied	886,776		907,707		xxxxxxxxxxxxxxxxx	
Assessed Valuation	13,524,306		13,410,518		13,670,169	

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	940,000	805,000	1,360,000
Revenue Bonds	725,000	685,000	0
Other	680,301	621,783	561,216
Lease Purchase Principal	350,065	294,089	244,731
Total	2,695,366	2,405,872	2,165,947

*Tax rates are expressed in mills

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

Nick Jones
City Official Title: City Administrator

Resolution No. 082421-01

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 66.402 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 24th day of August, 2021 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 68.372 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 24th day of August, 2021 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

The City of Council Grove, Kansas
Summary of Significant Assumptions and Accounting Policies

Note 1 - Nature & Limitations

The accompanying financial presents, to the best of management's knowledge and belief, the City's expected results of operations for calendar year 2021 and 2022. The budgets reflect management's judgment as of July 28, 2021, the date of this budget, of the expected conditions and its expected course of action. Because events and circumstances frequently do not occur as expected, there will usually be differences between the budgeted and actual results and those differences may be material. The following assumptions are those that management believes are significant to the budget.

Note 2 - Summary of Significant Accounting Policies

Assessed valuation-The valuations of property in the City are estimates determined by the Morris County, Kansas appraiser's office.

Receipts-Ad valorem revenues are based on the expected collection of taxes levied for the 2021 and 2022 budget year. Motor vehicle, recreational vehicle, 16/20M vehicle, commercial vehicle, and state gas taxes are based on collection estimates as supplied by Morris County, Kansas and the State of Kansas. Other revenues for 2021 are assumed to be approximately the same as the 2021 budgeted amounts. Other revenues for 2022 have been estimated to be approximately the same as the 2021 budgeted amounts.

Expenditures-2021 expenditures are entered from the adopted 2021 budget information with adjustments for current year estimations and to the extent of projected cash available with the exceptions of special highway, special parks and recreation, KLINK, sales tax, and diversion funds in which estimated unused expenditures are transferred to the 2022 budget year from the 2021 budget. The city anticipates remaining within their budgeted authority for total expenditures for all funds.

2022 personal services (wages and benefits) are expected to remain similar to the 2021 amounts. The actual amount of personal services may vary dependent upon the number of personnel assigned to each department within the City and the hiring of or dismissal of employees and changes in benefits including medical insurance premiums.

Commodities, contractual, and capital outlay expenditures for 2022 are based on city projection and are expected to remain very similar to the 2021 amounts. Expenditures in the special highway, 1% sales tax, special parks and recreation, KLINK, and diversion funds are made to the extent of available funds

Transfers are estimated based on the needs of certain funds and cash availabilty in other funds.

Debt service expenditures are based on the scheduled payments in the debt agreements that existed as of the date of this budget.