State of Kansas
City

2023

**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 2023; and
(3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2023 Adopted Budget: Budget Authority for Expenditures | 2023 Adopted Budget: Amount of 2022 Ad Valorem Tax | 2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation of MVT, RVT, 16/20M Veh Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| Computation to Determine State Library Grant | | 6 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 2,273,329 | 645,283 | 44.465 |
| Debt Service | 10-113 | 8 | | | |
| Library | 12-1220 | 8 | 84,376 | 70,933 | 4.888 |
| Employee Benefits-library | 12-16,102 | 9 | 27,000 | 23,614 | 1.628 |
| Employee Benefits | 12-16,102 | 9 | 738,026 | 238,000 | 16.400 |
| Economic Development | 12-1617h | 10 | 17,859 | 14,512 | 1.000 |
| | | 10 | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| Special Highway | | 11 | 221,862 | | |
| 1% Sales Tax | | 11 | 1,369,488 | | |
| .7% Sales Tax | | 12 | 892,271 | | |
| Special Parks & Recreation | | 12 | 87,691 | | |
| KLINK | | 13 | 246,263 | | |
| Diversion | | 13 | 7,947 | | |
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| | | | | | |
| Water | | 14 | 1,448,598 | | |
| Sewer | | 15 | 854,831 | | |
| Refuse | | 16 | 185,839 | | |
| | | | | | |
| Non-Budgeted Funds-A | | 17 | | | |
| Non-Budgeted Funds-B | | 18 | | | |
| Non-Budgeted Funds-C | | 19 | | | |
| | | | | | |
| **Totals** | | xxxxxx | 8,455,380 | 992,342 | 68.381 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 20 | | | 14,512,251 |
| RNR Hearing Notice | | | | | Nov 1, 2022 Total Assessed Valuation |
| Neighborhood Revitalization | | | | | |

Revenue Neutral Rate: 64.409

Deb Schwartzkopf

Assisted by:

Address:

Email:

Attest: Nov. 1st, 2022

Governing Body

County Clerk

COUNTY CLERK SEAL MORRIS COUNTY, KANSAS

**CPA Summary**

City of Council Grove 2023

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

| Budgeted Fund for 2022 | Ad Valorem Levy Tax Year 2021 | Allocation for Year 2023 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 479,608 | 54,866 | 1,073 | 2,175 | 2,166 | 0 |
| Debt Service | | | | | | |
| Library | 70,347 | 8,047 | 157 | 319 | 318 | 0 |
| Employee Benefits-library | 23,942 | 2,739 | 54 | 109 | 108 | 0 |
| Employee Benefits | 347,095 | 39,706 | 777 | 1,575 | 1,568 | 0 |
| Economic Development | 13,670 | 1,564 | 31 | 62 | 62 | 0 |
| | | | | | | |
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| | | | | | | |
| TOTAL | 934,662 | 106,922 | 2,092 | 4,240 | 4,222 | 0 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas Motor Vehicle Estimate | 106,922 | | | | |
| County Treas Recreational Vehicle Estimate | | 2,092 | | | |
| County Treas 16/20M Vehicle Estimate | | | 4,240 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 4,222 | |
| County Treas Watercraft Tax Estimate | | | | | 0 |

| | | | | | |
|---|---|---|---|---|---|
| Motor Vehicle Factor | 0.11440 | | | | |
| Recreational Vehicle Factor | | 0.00224 | | | |
| 16/20M Vehicle Factor | | | 0.00454 | | |
| Commercial Vehicle Factor | | | | 0.00452 | |
| Watercraft Factor | | | | | 0.00000 |

City of Council Grove

2023

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2021 | Current Amount for 2022 | Proposed Amount for 2023 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General | Equipment Reserve | 59,000 | 64,000 | 64,000 | 12-1,117 |
| General | Computer Fund | 20,000 | 20,000 | 20,000 | 12-1,117 |
| General | Lake CIP | 42,000 | 42,000 | 42,000 | 12-1,118 |
| General | CIP Reserve | 50,000 | 50,000 | 50,000 | 12,-1,118 |
| Water | Employee Benefits | 67,000 | 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 | 17,000 | 17,000 | 17,000 | 12-16,102 |
| 1% Sales tax | Employee Benefits | 0 | 68,350 | 68,350 | 12-197 |
| 1% Sales tax | Special Parks | 0 | 20,000 | 20,000 | 12-197 |
| 1% Sales tax | General | 115,500 | 115,500 | 116,500 | 12-197 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | **Totals** | 457,047 | 550,397 | 551,397 | |
| | **Adjustments** | | | | |
| | **Adjusted Totals** | 457,047 | 550,397 | 551,397 | |

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Council Grove

2023

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2022 | Date Due | | Amount Due 2022 | | Amount Due 2023 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| | | | | | | | | | | | |
| Series 2020-Water | 4/28/2020 | 7/1/2033 | 1.7-2.6% | 1,360,000 | 1,175,000 | Jan & July | July | 25,080 | 190,000 | 21,660 | 190,000 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **1,175,000** | | | **25,080** | **190,000** | **21,660** | **190,000** |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| | | | | | | | | | | | |
| KDOT loan | 5/1/2008 | 8/1/2027 | 3.99% | 703,300 | 255,822 | Feb & Aug | Aug | 10,207 | 43,295 | 8,480 | 45,023 |
| KDHE revolving loan | 7/1/2010 | 9/1/2033 | 2.55% | 509,600 | 242,704 | Mar & Sep | Mar & Sep | 6,052 | 21,598 | 5,498 | 22,152 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Other** | | | | | **498,526** | | | **16,259** | **64,893** | **13,978** | **67,175** |
| **Total Indebtedness** | | | | | **1,673,526** | | | **41,339** | **254,893** | **35,638** | **257,175** |

City of Council Grove

2023

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Item Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance As Beginning of 2022 | Payments Due 2022 | Payments Due 2023 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| Fire Truck | 2/9/2015 | 144 | 2.7% | 264,516 | 122,346 | 25,766 | 25,766 |
| Skid loader | 10/10/2017 | 72 | 3.32% | 50,023 | 16,018 | 2,973 | 2,973 |
| Street Sweeper | 6/22/2017 | 120 | 3.32% | 206,003 | 55,497 | 29,089 | 29,189 |
| Energy Audit-CTS Group | 9/9/2020 | 180 | 2.75% | 1,199,218 | 1,133,550 | 98,647 | 98,647 |
| | | | | | | | |
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| | | | | | | | |
| | | | | **Totals** | **1,327,411** | **156,475** | **156,575** |

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

## WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

**Budgeted Year: 2023**

Library found in: City of Council Grove
Morris County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

| | Current Year 2022 | Proposed Year 2023 |
|---|---|---|
| Ad Valorem | $70,347 | $70,933 |
| Delinquent Tax | $0 | $0 |
| Motor Vehicle Tax | $8,645 | $8,047 |
| Recreational Vehicle Tax | $129 | $157 |
| 16/20M Vehicle Tax | $335 | $319 |
| LAVTR | $0 | $0 |
| | $0 | $0 |
| TOTAL TAXES | $79,456 | $79,456 |
| Difference in Total Taxes: | $0 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $13,669,277 | $14,511,998 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 5.147 | 4.888 |
| Difference in Levy Rate: | (0.259) | |
| 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 Council Grove 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget **General** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 672,290 | 595,343 | 449,739 |
| Receipts: | | | |
| Ad Valorem Tax | 432,996 | 479,608 | xxxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 13,331 | | |
| Motor Vehicle Tax | 80,902 | 53,680 | 54,866 |
| Recreational Vehicle Tax | 1,460 | 800 | 1,073 |
| 16/20M Vehicle Tax | 2,078 | 2,077 | 2,175 |
| Commercial Vehicle Tax | 2,727 | 1,864 | 2,166 |
| Watercraft Tax | 1,222 | | 0 |
| Gross Earning (Intangible) Tax | | | 0 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| Excise | 33 | | |
| Local Alcoholic Liquor | 7,468 | 3,801 | 8,977 |
| Sales & Use Tax-County | 224,881 | 156,000 | 156,000 |
| Franchise Tax | 124,351 | 130,000 | 130,000 |
| Licenses & permits | 26,967 | 51,000 | 51,000 |
| Lake licenses | 34,382 | | |
| Boundary/endcap fees | 2,610 | | |
| Cabin transfer fees | 7,000 | | |
| Court fees | 30,483 | 25,000 | 25,000 |
| Rural Fire contracts | 48,000 | 48,000 | 48,000 |
| Other fees | 20,979 | | |
| Swimming Pool receipts | 56,041 | 58,650 | 58,650 |
| Farm land lease | 12,121 | 10,000 | 10,000 |
| CFAP | 11,074 | 10,000 | 10,000 |
| Lake leases | 413,625 | 420,000 | 420,000 |
| Reimbursed expense | 37,496 | 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 | 116,500 |
| Recreation receipts | 34,169 | 36,500 | 36,500 |
| | | | |
| Transfer from Debt Service | | | |
| | | | |
| | | | |
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| | | | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 20,006 | 12,000 | 12,000 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 35,902 | 7,100 | 7,100 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,797,804** | **1,649,880** | **1,178,307** |
| **Resources Available:** | **2,470,094** | **2,245,223** | **1,628,046** |



City of Council Grove

FUND PAGE - GENERAL

| Adopted Budget<br>General | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| **Resources Available:** | 2,470,094 | 2,245,223 | 1,628,046 |
| Expenditures: | | | |
| Administration | 344,469 | 288,000 | 309,000 |
| Police | 438,801 | 446,000 | 453,000 |
| Street (Public Works) | 257,862 | 296,000 | 298,000 |
| Swimming Pool | 129,495 | 111,300 | 119,000 |
| Parks | 100,460 | 57,000 | 79,000 |
| Recreation | 145,011 | 146,000 | 147,000 |
| Cemetery | 52,523 | 52,200 | 50,624 |
| City Lake | 115,693 | 112,000 | 108,475 |
| Fire | 90,639 | 85,584 | 88,734 |
| Municipal Court | 28,798 | 25,400 | 27,600 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| Subtotal detail Should agree with dete | 1,703,751 | 1,619,484 | 1,680,433 |
| | | | |
| Transfers to Equipment Reserve | | | |
| Police | 9,000 | 9,000 | 9,000 |
| Fire | | | |
| Parks | | 5,000 | 5,000 |
| Street (Public Works) | 50,000 | 50,000 | 50,000 |
| Pool | | | |
| Transfer to Computer Equip Fund | 20,000 | 20,000 | 20,000 |
| Transfer to Lake CIP | 42,000 | 42,000 | 42,000 |
| Transfer to CIP | 50,000 | 50,000 | 50,000 |
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| | | | |
| Cash Forward (2023 column) | | | 416,896 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,874,751** | **1,795,484** | **2,273,329** |
| Unencumbered Cash Balance Dec 31 | 595,343 | 449,739 | xxxxxxxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount: | 2,016,433 | 2,115,684 | 2,273,329 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 2,273,329 |
| | | Tax Required | 645,283 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 645,283 |

| CPA Summary |
|---|
| |

| Adopted Budget **General Fund - Detail Page 1** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Expenditures: | | | |
| Administration | | | |
| Salaries | 143,241 | 147,000 | 147,000 |
| Contractual | 149,302 | 130,000 | 150,000 |
| Commodities | 23,173 | 10,000 | 11,500 |
| Capital Outlay | 28,753 | 1,000 | 500 |
| | | | |
| | | | |
| | | | |
| Total | **344,469** | **288,000** | **309,000** |
| Police | | | |
| Salaries | 327,800 | 325,000 | 348,000 |
| Contractual | 55,724 | 45,000 | 63,100 |
| Commodities | 30,636 | 30,000 | 24,900 |
| Capital Outlay | 24,641 | 46,000 | 17,000 |
| | | | |
| Total | **438,801** | **446,000** | **453,000** |
| Street (Public Works) | | | |
| Salaries | 136,094 | 170,000 | 169,000 |
| Contractual | 59,259 | 58,800 | 61,800 |
| Commodities | 60,852 | 67,200 | 67,200 |
| Capital Outlay | 1,657 | 0 | 0 |
| | | | |
| Total | **257,862** | **296,000** | **298,000** |
| Swimming Pool | | | |
| Salaries | 58,231 | 58,300 | 61,000 |
| Contractual | 46,740 | 30,000 | 36,000 |
| Commodities | 22,916 | 23,000 | 22,000 |
| Capital Outlay | 1,608 | | |
| Total | **129,495** | **111,300** | **119,000** |
| Parks | | | |
| Salaries | 57,424 | 39,000 | 41,000 |
| Contractual | 33,028 | 13,000 | 30,000 |
| Commodities | 5,902 | 5,000 | 5,500 |
| Capital Outlay | 4,106 | 0 | 2,500 |
| | | | |
| Total | **100,460** | **57,000** | **79,000** |
| Recreation | | | |
| Salaries | 76,988 | 79,000 | 80,000 |
| Contractual | 30,030 | 31,000 | 31,000 |
| Commodities | 31,318 | 31,000 | 31,000 |
| Capital Outlay | 6,675 | 5,000 | 5,000 |
| | | | |
| Total | **145,011** | **146,000** | **147,000** |
| Cemetery | | | |
| Salaries | 12,899 | 11,200 | 12,300 |
| Contractual | 34,236 | 36,000 | 35,224 |
| Commodities | 4,474 | 5,000 | 2,500 |
| Capital Outlay | 914 | | 600 |
| | | | |
| Total | **52,523** | **52,200** | **50,624** |
| City Lake | | | |
| Salaries | 66,024 | 64,000 | 65,500 |
| Contractual | 27,512 | 30,000 | 29,375 |
| Commodities | 9,325 | 15,000 | 9,600 |
| Capital Outlay | 12,832 | 3,000 | 4,000 |
| | | | |
| Total | **115,693** | **112,000** | **108,475** |
| | | | |
| Page 1 - Total | **1,584,314** | **1,508,500** | **1,564,099** |

| Adopted Budget<br>**General Fund - Detail Page 2** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Expenditures: | | | |
| Fire | | | |
| Salaries | 18,699 | 18,400 | 19,500 |
| Contractual | 52,228 | 49,300 | 52,450 |
| Commodities | 5,621 | 5,000 | 3,900 |
| Capital Outlay | 14,091 | 12,884 | 12,884 |
| | | | |
| Total | **90,639** | **85,584** | **88,734** |
| Municipal Court | | | |
| Salaries | 15,428 | 13,000 | 15,600 |
| Contractual | 12,856 | 12,000 | 11,400 |
| Commodities | 514 | 400 | 600 |
| Capital Outlay | | | |
| | | | |
| Total | **28,798** | **25,400** | **27,600** |
| | | | |
| 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** |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| Total | **0** | **0** | **0** |
| | | | |
| Page 2 -Total | 119,437 | 110,984 | 116,334 |
| Page 1 -Total | **1,584,314** | **1,508,500** | **1,564,099** |
| Grand Total | **1,703,751** | **1,619,484** | **1,680,433** |

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

City of Council Grove 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget **Debt Service** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 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 Basis Reserve (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellanous exceed 10% Total Exp | | | |
| **Total Expenditures** | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxx |
| 2021/2022/2023 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 2022 Ad Valorem Tax | 0 |

| Adopted Budget **Library** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 13,615 | 14,255 | 4,602 |
| Receipts: | | | |
| Ad Valorem Tax | 69,737 | 70,347 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,533 | | |
| Motor Vehicle Tax | 8,238 | 8,645 | 8,047 |
| Recreational Vehicle Tax | 154 | 129 | 157 |
| 16/20M Vehicle Tax | 287 | 335 | 319 |
| Commercial Vehicle Tax | 302 | 300 | 318 |
| Watercraft Tax | 142 | | 0 |
| Excise Tax | 3 | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | 80,396 | 79,756 | 8,841 |
| **Resources Available:** | 94,011 | 94,011 | 13,443 |
| Expenditures: | | | |
| | | | |
| Library appropriation | 79,756 | 89,409 | 84,376 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 79,756 | 89,409 | 84,376 |
| Unencumbered Cash Balance Dec 31 | 14,255 | 4,602 | xxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount: | 83,718 | 89,409 | 84,376 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 84,376 |
| | | Tax Required | 70,933 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 70,933 |

| CPA Summary |
|---|
| |

| Adopted Budget<br>**Employee Benefits** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 80,000 | 135,601 | 259,050 |
| Receipts: | | | |
| Ad Valorem Tax | 348,414 | 347,095 | xxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 4,608 | | |
| Motor Vehicle Tax | 16,246 | 43,190 | 39,706 |
| Recreational Vehicle Tax | 362 | 643 | 777 |
| 16/20M Vehicle Tax | 1,277 | 1,672 | 1,575 |
| Commercial Vehicle Tax | 867 | 1,499 | 1,568 |
| Watercraft Tax | 481 | | 0 |
| Excise Tax | 1 | | |
| Transfer from water | 67,000 | 67,000 | 67,000 |
| Transfer from sewer | 17,000 | 17,000 | 17,000 |
| Transfer from 1% sales tax | 0 | 68,350 | 68,350 |
| Reimb. Exp. | 43,664 | 45,000 | 45,000 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **499,920** | **591,449** | **240,976** |
| **Resources Available:** | **579,920** | **727,050** | **500,026** |
| Expenditures: | | | |
| Health/dental | 292,974 | 340,000 | 389,000 |
| FICA/Medicare | 66,409 | 61,000 | 84,000 |
| KPERS | 67,499 | 61,500 | 95,000 |
| Fireman's relief | 847 | 1,000 | 2,000 |
| Workers Comp | 15,584 | 2,000 | 7,000 |
| Unemployment | 1,006 | 2,500 | 2,000 |
| Cash Forward (2023 column) | | | 159,026 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 444,319 | 468,000 | 738,026 |
| Unencumbered Cash Balance Dec 31 | 135,601 | 259,050 | xxxxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount: | 517,100 | 578,000 | 738,026 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 738,026 |
| | | Tax Required | 238,000 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 238,000 |

**CPA Summary**

City of Council Grove 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>Economic Development | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 | |
|---|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,398 | 2,534 | 1,628 | |
| Receipts: | | | | |
| Ad Valorem Tax | 13,116 | 13,670 | xxxxxxxxxxxxxxxxxxx | xxxxx |
| Delinquent Tax | 310 | | | |
| Motor Vehicle Tax | 1,678 | 1,625 | 1,564 | |
| Recreational Vehicle Tax | 31 | 24 | 31 | |
| 16/20M Vehicle Tax | 57 | 63 | 62 | |
| Commercial Vehicle Tax | 62 | 56 | 62 | |
| Watercraft Tax | 29 | 0 | 0 | |
| Excise | 1 | | | |
| | | | | |
| Interest on Idle Funds | | | | |
| Neighborhood Revitalization Rebate | | | 0 | |
| Miscellaneous | | | | |
| Does miscellaneous exceed 10% Total Rec | | | | |
| **Total Receipts** | **15,284** | **15,438** | **1,719** | |
| **Resources Available:** | **17,682** | **17,972** | **3,347** | |
| Expenditures: | | | | |
| | | | | |
| Appropriation | 15,148 | 16,344 | 17,859 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Cash Forward (2023 column) | | | | |
| Miscellaneous | | | | |
| Does miscellaneous exceed 10% Total Exp | | | | |
| **Total Expenditures** | **15,148** | **16,344** | **17,859** | |
| Unencumbered Cash Balance Dec 31 | 2,534 | 1,628 | xxxxxxxxxxxxxxxxxxx | xxxxx |
| 2021/2022/2023 Budget Authority Amount: | 16,640 | 16,344 | 17,859 | |
| | | Non-Appropriated Balance | | |
| | | Total Expenditure/Non-Appr Balance | 17,859 | |
| | | Tax Required | 14,512 | |
| | Delinquent Comp Rate: | 0.0% | 0 | |
| | | Amount of 2022 Ad Valorem Tax | 14,512 | |

| Adopted Budget<br>0 | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 | |
|---|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 | |
| Receipts: | | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxxx | xxxxx |
| 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 (2023 column) | | | | |
| Miscellaneous | | | | |
| Does miscellaneous exceed 10% Total Exp | | | | |
| **Total Expenditures** | **0** | **0** | **0** | |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxxx | xxxxx |
| 2021/2022/2023 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 2022 Ad Valorem Tax | 0 | |

| CPA Summary |
|---|
| |

City of Council Grove 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Special Highway** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 60,218 | 104,812 | 162,892 |
| Receipts: | | | |
| State of Kansas Gas Tax | 61,263 | 58,080 | 58,970 |
| County Transfers Gas | | 0 | 0 |
| Project reimbursement | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **61,263** | **58,080** | **58,970** |
| **Resources Available:** | **121,481** | **162,892** | **221,862** |
| Expenditures: | | | |
| | | | |
| Street Repair & Maintenance | 16,669 | 0 | 221,862 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **16,669** | **0** | **221,862** |
| Unencumbered Cash Balance Dec 31 | 104,812 | 162,892 | 0 |
| 2021/2022/2023 Budget Authority Amount: | 284,312 | 144,598 | 221,862 |

Adopted Budget

| **1% Sales Tax** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 830,209 | 1,026,840 | 969,488 |
| Receipts: | | | |
| | | | |
| Sales Tax-City 1% | 525,154 | 400,000 | 400,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **525,154** | **400,000** | **400,000** |
| **Resources Available:** | **1,355,363** | **1,426,840** | **1,369,488** |
| Expenditures: | | | |
| Washington Street P&I | 53,503 | 53,502 | 53,503 |
| Grants | 108,049 | 100,000 | 100,000 |
| Infrastructure | 51,058 | 100,000 | 100,000 |
| Transfer to general fund for recreation | 115,500 | 115,500 | 116,500 |
| Blight | 413 | | |
| Transfer to Employee benefits | 0 | 68,350 | 68,350 |
| Transfer to Special Parks | | 20,000 | 20,000 |
| Cash Forward (2023 column) | | | 911,135 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **328,523** | **457,352** | **1,369,488** |
| Unencumbered Cash Balance Dec 31 | 1,026,840 | 969,488 | 0 |
| 2021/2022/2023 Budget Authority Amount: | 1,105,310 | 1,300,447 | 1,369,488 |

| **CPA Summary** |
|---|
| |

City of Council Grove 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**.7% Sales Tax** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 579,786 | 641,970 | 612,271 |
| Receipts: | | | |
| | | | |
| Sales tax-city .7% | 367,965 | 280,000 | 280,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **367,965** | **280,000** | **280,000** |
| **Resources Available:** | **947,751** | **921,970** | **892,271** |
| Expenditures: | | | |
| Pool lease payments | 217,800 | 212,623 | 214,235 |
| Intake payments | 85,579 | 87,076 | 85,642 |
| Pool projects | 2,402 | 10,000 | 10,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | 582,394 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **305,781** | **309,699** | **892,271** |
| Unencumbered Cash Balance Dec 31 | 641,970 | 612,271 | 0 |
| 2021/2022/2023 Budget Authority Amount: | 315,771 | 836,613 | 892,271 |

Adopted Budget

| **Special Parks & Recreation** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 6,329 | 24,913 | 43,714 |
| Receipts: | | | |
| Liquor tax | 7,468 | 3,801 | 8,977 |
| Donations | 17,434 | 15,000 | 15,000 |
| Transfer from 1% sales tax | | 20,000 | 20,000 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **24,902** | **38,801** | **43,977** |
| **Resources Available:** | **31,231** | **63,714** | **87,691** |
| Expenditures: | | | |
| | | | |
| Parks & Recreation | 6,318 | 20,000 | 87,691 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **6,318** | **20,000** | **87,691** |
| Unencumbered Cash Balance Dec 31 | 24,913 | 43,714 | 0 |
| 2021/2022/2023 Budget Authority Amount: | 35,198 | 64,794 | 87,691 |

| **CPA Summary** |
|---|
| |

City of Council Grove 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**KLINK** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 138,788 | 174,663 | 210,463 |
| Receipts: | | | |
| | | | |
| State of Kansas | 35,875 | 35,800 | 35,800 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **35,875** | **35,800** | **35,800** |
| **Resources Available:** | **174,663** | **210,463** | **246,263** |
| Expenditures: | | | |
| | | | |
| Highway repairs & maintenance | 0 | 0 | 246,263 |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **246,263** |
| Unencumbered Cash Balance Dec 31 | 174,663 | 210,463 | 0 |
| 2021/2022/2023 Budget Authority Amount: | 35,800 | 210,388 | 246,263 |

Adopted Budget

| **Diversion** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 5,644 | 9,447 | 6,947 |
| Receipts: | | | |
| | | | |
| Fees | 5,053 | 1,000 | 1,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **5,053** | **1,000** | **1,000** |
| **Resources Available:** | **10,697** | **10,447** | **7,947** |
| Expenditures: | | | |
| | | | |
| Law enforcement | 1,250 | 3,500 | 4,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | 3,947 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,250** | **3,500** | **7,947** |
| Unencumbered Cash Balance Dec 31 | 9,447 | 6,947 | 0 |
| 2021/2022/2023 Budget Authority Amount: | 4,211 | 5,644 | 7,947 |

| **CPA Summary** |
|---|
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City of Council Grove 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Water** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 427,103 | 518,002 | 481,688 |
| Receipts: | | | |
| | | | |
| Customer receipts | 1,025,685 | 966,910 | 966,910 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,025,685** | **966,910** | **966,910** |
| **Resources Available:** | **1,452,788** | **1,484,912** | **1,448,598** |
| Expenditures: | | | |
| PRODUCTION | | | |
| Salaries & benefits | 88,644 | 123,900 | 125,000 |
| Contractual | 152,448 | 144,300 | 144,300 |
| Commodities | 146,383 | 163,500 | 163,500 |
| Capital outlay | 33,851 | 1,000 | 1,000 |
| DISTRIBUTION | | | |
| Salaries & benefits | 90,982 | 117,500 | 119,500 |
| Contractual | 15,895 | 26,950 | 26,950 |
| Commodities | 5,937 | 12,650 | 12,650 |
| Capital outlay | 58,615 | 90,000 | 90,000 |
| ADMINISTRATION | | | |
| Salaries & benefits | 23,691 | 30,600 | 32,000 |
| Contractual | 17,019 | 18,600 | 18,600 |
| Commodities | 36,866 | 26,500 | 26,500 |
| Capital outlay | 17,834 | 2,883 | 2,883 |
| | | | |
| Debt Service | 128,074 | 126,294 | 124,213 |
| Transfer to Employee Benefits-health | 67,000 | 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 (2023 column) | | | 442,955 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **934,786** | **1,003,224** | **1,448,598** |
| Unencumbered Cash Balance Dec 31 | 518,002 | 481,688 | 0 |
| 2021/2022/2023 Budget Authority Amount: | 936,387 | 1,381,345 | 1,448,598 |

**CPA Summary**

City of Council Grove 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Sewer** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 562,407 | 598,061 | 615,871 |
| Receipts: | | | |
| | | | |
| Customer receipts | 222,849 | 238,960 | 238,960 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **222,849** | **238,960** | **238,960** |
| **Resources Available:** | **785,256** | **837,021** | **854,831** |
| Expenditures: | | | |
| | | | |
| Salaries & benefits | 42,289 | 53,000 | 53,000 |
| Contractual | 30,608 | 46,800 | 46,600 |
| Commodities | 32,409 | 29,700 | 25,700 |
| Capital outlay | 2,239 | 12,000 | 12,000 |
| Debt service | 27,650 | 27,650 | 27,650 |
| | | | |
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| | | | |
| | | | |
| | | | |
| 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 | 17,000 | 17,000 | 17,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | 637,881 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **187,195** | **221,150** | **854,831** |
| Unencumbered Cash Balance Dec 31 | 598,061 | 615,871 | 0 |
| 2021/2022/2023 Budget Authority Amount: | 211,350 | 721,273 | 854,831 |

**CPA Summary**

City of Council Grove 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Refuse** | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 16,926 | 20,839 | 20,839 |
| Receipts: | | | |
| | | | |
| Customer receipts | 156,174 | 160,000 | 165,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **156,174** | **160,000** | **165,000** |
| **Resources Available:** | **173,100** | **180,839** | **185,839** |
| Expenditures: | | | |
| | | | |
| | | | |
| Contractual | 152,261 | 160,000 | 165,000 |
| | | | |
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| Cash Forward (2023 column) | | | 20,839 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **152,261** | **160,000** | **185,839** |
| Unencumbered Cash Balance Dec 31 | 20,839 | 20,839 | 0 |
| 2021/2022/2023 Budget Authority Amount: | 155,000 | 176,926 | 185,839 |

| **CPA Summary** |
|---|
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City of Council Grove

**NON-BUDGETED FUNDS (A)**

*(Only the actual budget year for 2021 is reported)*

2023

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Equipment Reserve** | | **Capital Improvement Res** | | **Water Maintenance Reserv** | | **Sewer Maint Res** | | **Cemetery Endowment** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 76,246 | Cash Balance Jan 1 | 398,319 | Cash Balance Jan 1 | 233,031 | Cash Balance Jan 1 | 41,190 | Cash Balance Jan 1 | 92,745 | 841,531 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Sale of City Prop. | 13,875 | Riverwalk Donation | 135,300 | Transfer In | 15,000 | Transfer In | 25,000 | Ceme Care | 1,900 | |
| Police Equip. Reimb | 677 | Reimb. Exp. | 9,670 | | | | | | | |
| Transfer In | 91,547 | Transfer In | 64,000 | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 106,099 | Total Receipts | 208,970 | Total Receipts | 15,000 | Total Receipts | 25,000 | Total Receipts | 1,900 | 356,969 |
| Resources Available: | 182,345 | Resources Available: | 607,289 | Resources Available: | 248,031 | Resources Available: | 66,190 | Resources Available: | 94,645 | 1,198,500 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Police Equip. | 4,392 | Riverwalk Exp. | 246,727 | | | Capital Outlay | 13,825 | Transfer Out | 4,300 | |
| Fire Equip. | 4,981 | | | | | | | | | |
| Utilities Equip. | 2,973 | | | | | | | | | |
| Street Equip. | 51,088 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 63,434 | Total Expenditures | 246,727 | Total Expenditures | 0 | Total Expenditures | 13,825 | Total Expenditures | 4,300 | 328,286 |
| Cash Balance Dec 31 | 118,911 | Cash Balance Dec 31 | 360,562 | Cash Balance Dec 31 | 248,031 | Cash Balance Dec 31 | 52,365 | Cash Balance Dec 31 | 90,345 | 870,214 ** |
| | | | | | | | | | | 870,214 ** |

**Note: These two block figures should agree.

**CPA Summary**

City of Council Grove

**NON-BUDGETED FUNDS (B)**

*(Only the actual budget year for 2021 is reported)*

2023

Non-Budgeted Funds-B

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Lake CIP** | | **Grants** | | **Computer Equip Fund** | | **Capital Projects** | | **Swimming Pool Bond Res.** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 232,991 | Cash Balance Jan 1 | 7,500 | Cash Balance Jan 1 | 9,465 | Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | 246,500 | 496,456 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfer In | 42,000 | | | Transfer In. | 25,433 | Misc. Rev. - ARPA | 161,842 | | | |
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| Total Receipts | 42,000 | Total Receipts | 0 | Total Receipts | 25,433 | Total Receipts | 161,842 | Total Receipts | 0 | 229,275 |
| Resources Available: | 274,991 | Resources Available: | 7,500 | Resources Available: | 34,898 | Resources Available: | 161,842 | Resources Available: | 246,500 | 725,731 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | Eco. Devo. Grant Exp | 4,775 | Computer Software | 337 | | | | | |
| | | | | Computer Hardware | 1,287 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 4,775 | Total Expenditures | 1,624 | Total Expenditures | 0 | Total Expenditures | 0 | 6,399 |
| Cash Balance Dec 31 | 274,991 | Cash Balance Dec 31 | 2,725 | Cash Balance Dec 31 | 33,274 | Cash Balance Dec 31 | 161,842 | Cash Balance Dec 31 | 246,500 | 719,332 ** |
| | | | | | | | | | | 719,332 ** |

**Note: These two block figures should agree.

| **CPA Summary** |
|---|
| |

City of Council Grove

## NON-BUDGETED FUNDS (C)

*(Only the actual budget year for 2021 is reported)*

2023

Non-Budgeted Funds-C

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **CARES Grant** | | **PD Vest Grant** | | **City Lake Tax Reimb** | | | | | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | 131,775 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 131,775 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Grant Funds | 2,000 | Grant Funds | 876 | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 2,000 | Total Receipts | 876 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 2,876 |
| Resources Available: | 2,000 | Resources Available: | 876 | Resources Available: | 131,775 | Resources Available: | 0 | Resources Available: | 0 | 134,651 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Grant Exp. | 2,000 | Grant Exp | 776 | 2012 Tax Reimb. | 2,294 | | | | | |
| | | | | 14,15,16 Tax Reimb. | 823 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 2,000 | Total Expenditures | 776 | Total Expenditures | 3,117 | Total Expenditures | 0 | Total Expenditures | 0 | 5,893 |
| Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 100 | Cash Balance Dec 31 | 128,658 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 128,758 ** |
| | | | | | | | | | | 128,758 ** |

**Note: These two block figures should agree.

**CPA Summary**

State of Kansas
City

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEAI

2023

The governing body of

**City of Council Grove**

will meet on September. 6th at 5:30pm at City Hall 205 N Union Council Grove, KS 66846 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall 205 N Union Council Grove, KS 66846 and will be available at this hearing.

**BUDGET SUMMAR'**

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

| | Prior Year Actual for 2021 | | Current Year Estimate for 2022 | | Proposed Budget Year for 2023 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate * |
| General | 1,874,751 | 33.046 | 1,795,484 | 35.087 | 2,273,329 | 645,283 | 44.465 |
| Debt Service | | | | | | | |
| Library | 79,756 | 5.322 | 89,409 | 5.147 | 84,376 | 70,933 | 4.888 |
| Employee Benefits-library | 26,252 | 1.730 | 27,000 | 1.752 | 27,000 | 23,614 | 1.627 |
| Employee Benefits | 444,319 | 26.588 | 468,000 | 25.393 | 738,026 | 238,000 | 16.400 |
| Economic Development | 15,148 | 1.001 | 16,344 | 1.001 | 17,859 | 14,512 | 1.000 |
| Special Highway | 16,669 | | | | 221,862 | | |
| 1% Sales Tax | 328,523 | | 457,352 | | 1,369,488 | | |
| .7% Sales Tax | 305,781 | | 309,699 | | 892,271 | | |
| Special Parks & Recreation | 6,318 | | 20,000 | | 87,691 | | |
| KLINK | | | | | 246,263 | | |
| Diversion | 1,250 | | 3,500 | | 7,947 | | |
| Water | 934,786 | | 1,003,224 | | 1,448,598 | | |
| Sewer | 187,195 | | 221,150 | | 854,831 | | |
| Refuse | 152,261 | | 160,000 | | 185,839 | | |
| Non-Budgeted Funds-A | 328,286 | | | | | | |
| Non-Budgeted Funds-B | 6,399 | | | | | | |
| Non-Budgeted Funds-C | 5,893 | | | | | | |
| Totals | 4,713,587 | 67.687 | 4,571,162 | 68.380 | 8,455,380 | 992,342 | 68.380 |
| | | | | | | *Revenue Neutral Rate*** | *64.409* |
| Less: Transfers | 457,047 | | 550,397 | | 551,397 | | |
| Net Expenditure | 4,256,540 | | 4,020,765 | | 7,903,983 | | |
| Total Tax Levied | 907,707 | | 934,662 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 13,410,518 | | 13,669,277 | | 14,511,998 | | |

| Outstanding Indebtedness, January 1, | 2020 | 2021 | 2022 |
|---|---|---|---|
| G.O. Bonds | 805,000 | 1,360,000 | 1,175,000 |
| Revenue Bonds | 685,000 | 0 | 0 |
| Other | 621,783 | 561,216 | 498,526 |
| Lease Purchase Principal | 294,089 | 244,731 | 1,327,411 |
| Total | 2,405,872 | 2,165,947 | 3,000,937 |

*Tax rates are expressed in mills

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

Nick Jones

City Official Title: City Administrator

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

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City of Council Grove

will meet on September, 6th at 5:30pm at City Hall 205 N Union Council Grove, KS 66846 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall 205 N Union Council Grove, KS 66846 and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2021 | | Current Year Estimate for 2022 | | Proposed Budget Year for 2023 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate * |
| General | 1,874,751 | 33.046 | 1,795,484 | 35.087 | 2,273,329 | 645,283 | 44.465 |
| Debt Service | | | | | | | |
| Library | 79,756 | 5.322 | 89,409 | 5.147 | 84,376 | 70,933 | 4.888 |
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| Employee Benefits | 444,319 | 26.588 | 468,000 | 25.393 | 738,026 | 238,000 | 16.400 |
| Economic Development | 15,148 | 1.001 | 16,344 | 1.001 | 17,859 | 14,512 | 1.000 |
| Special Highway | 16,669 | | | | 221,862 | | |
| 1% Sales Tax | 328,523 | | 457,352 | | 1,369,488 | | |
| .7% Sales Tax | 305,781 | | 309,699 | | 892,271 | | |
| Special Parks & Recreation | 6,318 | | 20,000 | | 87,691 | | |
| KLINK | | | | | 246,263 | | |
| Diversion | 1,250 | | 3,500 | | 7,947 | | |
| Water | 934,786 | | 1,003,224 | | 1,448,598 | | |
| Sewer | 187,195 | | 221,150 | | 854,831 | | |
| Refuse | 152,261 | | 160,000 | | 185,839 | | |
| Non-Budgeted Funds-A | 328,286 | | | | | | |
| Non-Budgeted Funds-B | 6,399 | | | | | | |
| Non-Budgeted Funds-C | 5,893 | | | | | | |
| Totals | 4,713,587 | 67.687 | 4,571,162 | 68.380 | 8,455,380 | 992,342 | 68.380 |
| | | | | | | Revenue Neutral Rate** | 64.409 |
| Less: Transfers | 457,047 | | 550,397 | | 551,397 | | |
| Net Expenditure | 4,256,540 | | 4,020,765 | | 7,903,983 | | |
| Total Tax Levied | 907,707 | | 934,662 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 13,410,518 | | 13,669,277 | | 14,511,998 | | |
| Outstanding Indebtedness, January 1, | 2020 | | 2021 | | 2022 | | |
| G.O. Bonds | 805,000 | | 1,360,000 | | 1,175,000 | | |
| Revenue Bonds | 685,000 | | 0 | | 0 | | |
| Other | 621,783 | | 561,216 | | 498,526 | | |
| Lease Purchase Principal | 294,089 | | 244,731 | | 1,327,411 | | |
| Total | 2,405,872 | | 2,165,947 | | 3,000,937 | | |

*Tax rates are expressed in mills

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

Nick Jones
City Official Title: City Administrator

# AFFIDAVIT OF PUBLICATION

State of Kansas, }
Morris County } ss.

JAN SCIACCA, being first duly sworn, Deposes and says: That she is an employee of the Council Grove 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, 2022.

Jan Sciacca

Subscribed and sworn to before me this 10th day of August, 2022

Christy Jimerson

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

Resolution No. 090622-01

**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 64.409 mills by the Morris County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on September 6, 2022 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 68.380 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 6th day of September 2022 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

## Roll Call Vote

A Roll Call Vote of City of Council Grove To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 6th, 2022 at 5:30PM
Resolution No. _____090622-01_____

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Debi Schwerdtfeger | X | | |
| Jason Booker | X | | |
| Keith Wessel | X | | |
| Mark Brewer | X | | |
| Larry Siegrist | X | | |
| Shaeen Hawn | X | | |
| | | | |
| | | | |
| | | | |
| **TOTAL** | | | |

Certified:

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF COUNCIL GROVE, HEREBY NOTIFIES THE MORRIS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 68.380. The date of our hearing is September 6th, 2022 at 5:30PM and will be held at City Hall 205 N Union Street address in Council Grove, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 8th, 2022.

Clerk or Officer of Governing Body