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

			2022 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	63,505	11,904	17.278
Debt Service	10-113				
Library	12-1220				
Special Highway			6,344		
Water			76,300		
Gas			290,395		
Sewer			36,235		
Non-Budgeted Funds					
Totals		xxxxxx	472,779	11,904	17.278
Budget Summary		0			County Clerk's Use Only
Neighborhood Revitalization					1688,977
					Nov 1, 2021 Total Assessed Valuation

Assisted by:

Address:

Email:

Date Attested: November 2 2021

Kathryn Stafford
County Clerk

COUNTY CLERK SEAL BUTLER COUNTY, KANSAS

Joy Nelson
Dan S Hin
Jim M. V
[illegible]
J Ascribath
Governing Body

City of Cassoday

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	12,207	2,094	28	79	341	2,733
Debt Service						
Library						
TOTAL	12,207	2,094	28	79	341	2,733

County Treas Motor Vehicle Estimate 2,094

County Treas Recreational Vehicle Estimate 28

County Treas 16/20M Vehicle Estimate 79

County Treas Commercial Vehicle Tax Estimate 341

County Treas Watercraft Tax Estimate 2,733

Motor Vehicle Factor 0.17154

Recreational Vehicle Factor 0.00229

16/20 Vehicle Factor 0.00647

Commercial Vehicle Factor 0.02793

Watercraft Factor 0.22389

City of Cassoday

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	7,550	18,964	18,241
Receipts:			
Ad Valorem Tax	12,680	12,207	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,127	1,400	1,300
Motor Vehicle Tax	2,710	1,600	2,094
Recreational Vehicle Tax	29	60	28
16/20M Vehicle Tax	22	160	79
Commercial Vehicle Tax	304	400	341
Watercraft Tax			2,733
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Trash Income	14,079	14,000	14,200
Building Rent	4,135	3,500	3,600
Insurance Dividend	700	500	600
Lot Rent	897	800	900
Evergy Franchise	5,003	5,100	5,300
License (Dog Tags)	210	300	350
Municipal Court	475	750	900
Cereal Malt Beverage	200	100	100
Building Permits	403	350	375
Vendor Fees/NSF Fees	2,460	700	800
In Lieu of Tax (IRB)			
Interest on Idle Funds	16	500	450
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**46,450**	**42,427**	**34,150**
Resources Available:	**54,000**	**61,391**	**52,391**
Expenditures:			
Payroll/Taxes	5,163	6,200	9,000
Trash Pickup	10,106	12,000	13,500
Electric	7,974	8,100	8,600
Street Lights	5,614	6,000	6,700
Telephone	310	600	800
Insurance	1,466	1,500	1,900
Equipment Repair	230	1,000	3,000
Building/HVAC Repair	273	2,500	4,000
Fuel		500	800
Office Supplies	885	900	1,500
Legal/Municipal Court Expense	561	800	1,505
Dues	799	900	1,400
Cereal Malt Beverage (to State)	50	50	100
Computer Software/Support	596	800	1,100
Capital Improvement			8,000
Drug Test		100	200
Bank Charges/Postage	1,009	1,200	1,400
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**35,036**	**43,150**	**63,505**
Unencumbered Cash Balance Dec 31	18,964	18,241	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	44,250	51,325	63,505
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	63,505
		Tax Required	11,114
	Delinquent Comp Rate:	7.1%	790
		Amount of 2021 Ad Valorem Tax	**11,904**

CPA Summary

City of Cassoday 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	8,776	5,593	2,704
Receipts:			
State of Kansas Gas Tax	3,227	3,180	3,160
County Transfers Gas	500	490	480
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,727**	**3,670**	**3,640**
Resources Available:	**12,503**	**9,263**	**6,344**
Expenditures:			
Street Repair and Maint	3,351	3,000	2,785
Salary	3,559	3,559	3,559
Taxes			
Truck Repairs			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**6,910**	**6,559**	**6,344**
Unencumbered Cash Balance Dec 31	5,593	2,704	0
2020/2021/2022 Budget Authority Amount:	12,490	7,936	6,344

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	10,117	12,040	7,950
Receipts:			
Reconnect Fee	75	75	100
Charges to Customers	52,673	58,000	64,000
Water Meter			150
Outside Water Sales	352	1,500	1,800
Insurance Dividend/Refunds	750	900	1,000
Butler County Specials	1,654	1,000	1,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**55,504**	**61,475**	**68,350**
Resources Available:	**65,621**	**73,515**	**76,300**
Expenditures:			
Fuel	1,442	2,000	2,500
Salary/Taxes	15,426	20,065	22,000
RWD #3	26,197	30,000	35,000
Miscellaneous Supplies/Maintenance	3,393	4,200	5,500
Insurance	3,105	3,700	4,200
Water Samples/Testing	1,699	2,200	2,600
Telephone/Electric	1,139	1,500	2,000
Annual Dues/Bank Charges	893	1,200	1,500
Office Overhead	287	700	1,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**53,581**	**65,565**	**76,300**
Unencumbered Cash Balance Dec 31	12,040	7,950	0
2020/2021/2022 Budget Authority Amount:	79,670	67,067	76,300

CPA Summary

City of Cassoday 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Gas**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	83,784	96,645	137,995
Receipts:			
Insurance Dividend	580	800	1,000
Charges to Customers	78,131	350,000	150,000
Butler County Specials	869	1,000	1,200
Deposits/Reconnect Fee	25	150	200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**79,605**	**351,950**	**152,400**
Resources Available:	**163,389**	**448,595**	**290,395**
Expenditures:			
Legal/Annual Dues/Insurance	6,905	10,000	12,000
Fuel/Telephone	2,712	3,500	4,000
Salary/Payroll Taxes	16,756	19,000	22,000
KMGA/USDI/State of KS Loan	38,639	275,000	225,000
Repairs/Maintenance	1,068	1,300	3,000
Office Overhead	287	900	1,500
Drug Tests/Locates	377	900	1,500
Capital Improvement			21,395
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**66,744**	**310,600**	**290,395**
Unencumbered Cash Balance Dec 31	96,645	137,995	0
2020/2021/2022 Budget Authority Amount:	161,774	329,834	290,395

Adopted Budget **Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	13,421	13,585	9,135
Receipts:			
Charges to Customers	21,060	24,000	26,000
Insurance Dividend	580	600	700
Butler County Specials	324	350	400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**21,964**	**24,950**	**27,100**
Resources Available:	**35,385**	**38,535**	**36,235**
Expenditures:			
Fuel/Telephone/Electric/Bank	2,680	3,500	4,000
Salary/Payroll Taxes	10,653	13,000	15,000
Insurance	1,949	3,000	3,500
Annual Dues/Legal	520	1,000	1,500
Repairs/Maintenance	5,710	8,500	9,500
Office Overhead	288	400	1,000
Capital Improvement			1,735
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**21,800**	**29,400**	**36,235**
Unencumbered Cash Balance Dec 31	13,585	9,135	0
2020/2021/2022 Budget Authority Amount:	36,253	30,321	36,235

CPA Summary

City of Cassoday

NON-BUDGETED FUNDS

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

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	35,377	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		35,377
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Greg Wood (Lot Purchas	4,002									
Total Receipts	4,002	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	4,002
Resources Available:	39,379	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	39,379
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
FYG Construction	2,535									
Total Expenditures	2,535	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,535
Cash Balance Dec 31	36,844	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	36,844 **
										36,844 **

** Note: These two block figures should agree.

CPA Summary

City of Cassoday

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
State of Kansas	3/23/2021	3/23/2031	0.25	181,272	0	7/1	7/1	308	9,108	409	18,421
Total G.O. Bonds					**0**			**308**	**9,108**	**409**	**18,421**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**308**	**9,108**	**409**	**18,421**

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of
City of Cassoday
will meet on August 9, 2021 at 6:30 p.m. at City Building 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 Building and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	35,036	16.835	43,150	16.808	63,505	11,904	17.263
Debt Service							
Library							
Special Highway	6,910		6,559		6,344		
Water	53,581		65,565		76,300		
Gas	66,744		310,600		290,395		
Sewer	21,800		29,400		36,235		
Non-Budgeted Funds	2,535						
Totals	186,606	16.835	455,274	16.808	472,779	11,904	17.263
*Revenue Neutral Rate***							17.703
Less: Transfers	0		0		0		
Net Expenditure	186,606		455,274		472,779		
Total Tax Levied	11,568		12,207		xxxxxxxxxxxxxxxxx		
Assessed Valuation	687,125		726,258		689,560		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Nicole Downard
City Official Title: City Treasurer

Published 7/27/21

City Cassoday

(Published in The Butler County Times-Gazette July 27, 2021.)

2022

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General	35,036	16.835	43,150	16.808	63,505	11,904	17.263
Debt Service							
Library							
Special Highway	6,910		6,359		6,344		
Water	53,581		65,565		76,300		
Gas	66,744		310,600		290,395		
Sewer	21,800		29,400		36,235		
Non-Budgeted Funds	2,535						
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*Revenue Neutral Rate***							17.703
Less: Transfers	0		0		0		
Net Expenditure	186,606		455,274		472,779		
Total Tax Levied	11,568		12,207		xxxxxxxxxxxxxxxxx		
Assessed Valuation	687,125		726,258		689,560		

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G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

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

Nicole Downard
City Official Title: City Treasurer