# CERTIFICATE

To the Clerk of Woodson County, State of Kansas
We, the undersigned, officers of
**City of Yates Center**
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 | 2022 Adopted Budget: Amount of 2021 Ad Valorem Tax | 2022 Adopted Budget: County Clerk's Use Only |
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| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| Computation to Determine State Library Grant | | 6 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 1,210,108 | 326,040 | |
| Library | 12-1220 | 8 | 67,184 | 57,286 | |
| Recreation | 12-1927 | 9 | 29,350 | 21,932 | |
| Special Law & Emergency Vehic | 12-110b | 9 | 199,817 | 13,439 | |
| Special Highway | | 10 | 304,887 | | |
| Special Parks & Recreation | | 10 | 6,174 | | |
| Special Recreation Facilities | | 11 | 152,580 | | |
| Fire Protection Builidng | | 11 | 89,598 | | |
| Economic Development | | 12 | 71,902 | | |
| Sewer System Utility | | 12 | 524,356 | | |
| Sewer Debt Relief | | 13 | 230,904 | | |
| Ball Field Improvements | | 13 | 21,898 | | |
| Waterworks Utility | | 14 | 1,177,428 | | |
| Multi-Year Capital Improvement | | 15 | 340,521 | | |
| Non-Budgeted Funds-A | | 16 | | | |
| Non-Budgeted Funds-B | | 17 | | | |
| **Totals** | | xxxxxx | 4,426,706 | 418,696 | |
| | | | | | County Clerk's Use Only |
| Budget Summary | | 18 | | | |
| Neighborhood Revitalization Rebate | | | | | Nov 1, 2021 Total Assessed Valuation |

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com

Attest: _____ 2021

County Clerk

Governing Body

**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 | 287,982 | 46,916 | 639 | 625 | 3,715 | 0 |
| Debt Service | | | | | | |
| Library | 54,931 | 8,949 | 122 | 119 | 709 | 0 |
| Recreation | 21,033 | 3,427 | 47 | 46 | 271 | 0 |
| Special Law & Emergen | 12,884 | 2,099 | 29 | 28 | 166 | 0 |
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| | | | | | | |
| TOTAL | 376,830 | 61,391 | 837 | 818 | 4,861 | 0 |

County Treas Motor Vehicle Estimate 61,391
County Treas Recreational Vehicle Estimate 837
County Treas 16/20M Vehicle Estimate 818
County Treas Commercial Vehicle Tax Estimate 4,861
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.16291
Recreational Vehicle Factor 0.00222
16/20M Vehicle Factor 0.00217
Commercial Vehicle Factor 0.01290
Watercraft Factor 0.00000

City of Yates Center

2022

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2020 | Current Amount for 2021 | Proposed Amount for 2022 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General | Special Highway | 50,000 | 50,000 | 50,000 | K.S.A. 12-1, 117 |
| General | Special Highway | 29,625 | 25,088 | 25,088 | K.S.A 12-197 |
| General | Economic Development | 29,625 | 25,088 | 25,088 | K.S.A. 12-197 |
| General | Sp Law & Emerg Vehicle | 37,031 | 31,360 | 31,360 | K.S.A. 12-197 |
| General | Fire Protection Building | 14,812 | 12,544 | 12,544 | K.S.A. 12-197 |
| General | Ball Field Improvements | 11,109 | 9,408 | 9,408 | K.S.A. 12-197 |
| General - Parks | Multi-Year Cap Impr | 11,109 | 9,408 | 9,408 | K.S.A. 12-197 |
| General - Pool | Multi-Year Cap Impr | 14,812 | 12,544 | 12,544 | K.S.A. 12-197 |
| General - Sp. Pool | Multi-Year Cap Impr | 53,072 | 35,280 | 35,280 | K.S.A. 12-197 |
| General - Fire | Multi-Year Cap Impr | 15,000 | 15,000 | 15,000 | K.S.A. 12-197 |
| General - Police | Multi-Year Cap Impr | 0 | 0 | 2,500 | K.S.A. 12-197 |
| General | brary Capital Improvements Reser | 0 | 21,000 | 12,000 | K.S.A. 12-1, 118 |
| Special Highway | Municipal Equipment | 36,697 | 25,610 | 32,840 | K.S.A. 12-1, 117 |
| Special Highway | Special Highway Reserve | 0 | 0 | 10,000 | K.S.A. 68-590 |
| Water Works Utility | Sewer System Utility | 48,000 | 48,000 | 48,000 | K.S.A. 12-825d |
| Water Works Utility | Water Reserve | 20,400 | 20,400 | 80,400 | K.S.A. 12-825d |
| Sewer System Utility | Sewer Debt Service | 170,400 | 170,400 | 170,400 | K.S.A. 12-825d |
| | | | | | |
| | | | | | |
| | | | | | |
| | **Totals** | 541,692 | 511,130 | 581,860 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 541,692 | 511,130 | 581,860 | |

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

City of Yates Center

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 | | Amount Due 2021 | | Amount Due 2022 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| None | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Revenue Bonds: | | | | | | | | | | | |
| None | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| Kansas Public Water Supply | | | | | | | | | | | |
| Revolving Loan | 2/1/2011 | 8/1/2030 | 3.82 | 576,897 | 257,213 | 2/1, 8/1 | 2/1, 8/1 | 9,622 | 21,566 | 8,790 | 22,398 |
| Kansas Water Pollution Control | | | | | | | | | | | |
| Revolving Loan | 9/1/2003 | 3/1/2023 | 3.39 | 2,738,507 | 404,399 | 3/1, 9/1 | 3/1, 9/1 | 12,384 | 157,693 | 6,993 | 163,085 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Other** | | | | | **661,612** | | | **22,005** | **179,260** | **15,783** | **185,483** |
| **Total Indebtedness** | | | | | **661,612** | | | **22,005** | **179,260** | **15,783** | **185,483** |

## 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 |
|---|---|---|---|---|---|---|---|
| Grader | 10/17/2016 | 55 | 2.75 | 118,129 | 22,998 | 25,610 | 0 |
| Sewer Line Replacement | 7/18/2018 | 96 | 3.50 | 79,310 | 61,494 | 11,562 | 11,562 |
| Sewer Truck | 4/2/2019 | 48 | 4.29 | 103,000 | 61,901 | 22,454 | 22,454 |
| Swimming Pool | 7/1/2020 | 240 | 4.15 | 615,000 | 615,000 | 46,098 | 46,098 |
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| **Totals** | | | | | **761,393** | **105,725** | **80,115** |

***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 Yates Center
Woodson 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 | $53,283 | $57,286 |
| Delinquent Tax | $1,648 | $1,668 |
| Motor Vehicle Tax | $10,343 | $8,949 |
| Recreational Vehicle Tax | $143 | $122 |
| 16/20M Vehicle Tax | $153 | $119 |
| LAVTR | $0 | $0 |
| | $0 | $0 |
| TOTAL TAXES | $65,570 | $68,144 |
| Difference in Total Taxes: | $2,574 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $6,444,007 | $6,719,607 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 8.525 | 8.525 |
| Difference in Levy Rate: | 0.000 | |
| Qualify for grant: 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 Yates Center 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 | 174,969 | 180,273 | 167,216 |
| Receipts: | | | |
| Ad Valorem Tax | 267,258 | 279,343 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 9,649 | 8,639 | 9,496 |
| Motor Vehicle Tax | 54,472 | 52,127 | 46,916 |
| Recreational Vehicle Tax | 819 | 719 | 639 |
| 16/20M Vehicle Tax | 691 | 772 | 625 |
| Commercial Vehicle Tax | 4,019 | 3,397 | 3,715 |
| Watercraft Tax | 0 | 0 | 0 |
| Gross Earning (Intangible) Tax | 0 | 0 | 0 |
| LAVTR | 0 | 0 | 0 |
| City and County Revenue Sharing | 0 | 0 | 0 |
| Mineral Production Tax | 4 | 3 | 3 |
| Special Assessments | 80 | 0 | 0 |
| Local Sales Tax | 394,997 | 420,950 | 420,950 |
| County Sales Tax | 81,267 | 49,408 | 49,408 |
| Franchise Tax | 67,508 | 65,484 | 65,484 |
| Intergovernmental | | | |
| Local Alcohol Tax | 537 | 397 | 397 |
| Grants | 38,705 | 0 | 0 |
| Charges for Services | | | |
| Licenses and Fees | 3,510 | 3,690 | 3,690 |
| Swimming Pool | 0 | 9,250 | 9,500 |
| Golf Cart Permit | 2,460 | 2,580 | 2,580 |
| Impound Fees | 225 | 275 | 275 |
| Fines, Forfeitures & Penalties | | | |
| Fines | 68,066 | 76,202 | 76,202 |
| Use of Money & Property | | | |
| Sale of Assets | 1,052 | 0 | 0 |
| Royalty Income | 217 | 0 | 0 |
| Dividends | 18,019 | 17,549 | 15,000 |
| Other Receipts | | | |
| Reimbursed Expense | 45,624 | 52,641 | 15,000 |
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| In Lieu of Taxes (IRB) | 0 | 0 | 0 |
| Interest on Idle Funds | 10,532 | 6,468 | 6,468 |

| | | | |
|---|---|---|---|
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 307 | 1,867 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,070,018** | **1,051,761** | **726,349** |
| **Resources Available:** | **1,244,987** | **1,232,034** | **893,564** |

City of Yates Center

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| **Resources Available:** | 1,244,987 | 1,232,034 | 893,564 |
| Expenditures: | | | |
| General Government | 268,135 | 264,548 | 322,954 |
| Employee Benefits | 98,974 | 96,532 | 142,014 |
| Fire | 59,334 | 60,707 | 59,920 |
| Law Enforcement | 298,767 | 304,329 | 295,000 |
| Utilities Services | 46,919 | 43,834 | 60,000 |
| Swimming Pool | 7,551 | 29,829 | 59,500 |
| Parks | 18,839 | 18,319 | 30,500 |
| 0 | 0 | 0 | 0 |
| Sub-Total detail page | 798,518 | 818,098 | 969,888 |
| | | | |
| | | | |
| Operating Transfers to: | | | |
| Special Highway | 50,000 | 50,000 | 50,000 |
| Special Highway | 29,625 | 25,088 | 25,088 |
| Economic Development | 29,625 | 25,088 | 25,088 |
| Special Law & Emergency Vehicle | 37,031 | 31,360 | 31,360 |
| Fire Protection Building Fund | 14,812 | 12,544 | 12,544 |
| Ball Field Improvements Fund | 11,109 | 9,408 | 9,408 |
| Multi-Year Capital Improvements Fund (P | 11,109 | 9,408 | 9,408 |
| Multi-Year Capital Improvements Fund (P | 14,812 | 12,544 | 12,544 |
| Multi-Year Capital Improvements Fund (S | 53,072 | 35,280 | 35,280 |
| Multi-Year Capital Improvements Fund (F | 15,000 | 15,000 | 15,000 |
| Multi-Year Capital Improvements Fund (P | 0 | 0 | 2,500 |
| Library Reserve | 0 | 21,000 | 12,000 |
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| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,064,714** | **1,064,818** | **1,210,108** |
| Unencumbered Cash Balance Dec 31 | 180,273 | 167,216 | xxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount | 1,164,040 | 1,172,119 | 1,210,108 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,210,108 |
| | | Tax Required | 316,544 |
| | Delinquent Comp Rate: | 3.0% | 9,496 |
| | | Amount of 2021 Ad Valorem Tax | 326,040 |

City of Yates Center

2022

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Expenditures: | | | |
| General Government | | | |
| Personal Services | 78,531 | 78,980 | 154,454 |
| Contractual Services | 128,877 | 129,664 | 130,000 |
| Commodities | 15,116 | 15,840 | 18,500 |
| Capital Outlay | 45,611 | 40,064 | 20,000 |
| Total | **268,135** | **264,548** | **322,954** |
| Employee Benefits | | | |
| Workmans Compensation | 20,745 | 20,449 | 21,000 |
| Retirement Contributions | 41,061 | 42,342 | 58,631 |
| FICA Payments | 36,694 | 33,252 | 61,204 |
| Unemployment Compensation | 474 | 489 | 1,179 |
| Total | **98,974** | **96,532** | **142,014** |
| Fire | | | |
| Personal Services | 22,937 | 25,514 | 23,100 |
| Contractual Services | 16,207 | 14,247 | 16,820 |
| Commodities | 10,831 | 13,502 | 10,000 |
| Capital Outlay | 9,359 | 7,444 | 10,000 |
| Total | **59,334** | **60,707** | **59,920** |
| Law Enforcement | | | |
| Personal Services | 239,353 | 251,835 | 225,000 |
| Contractual Services | 39,295 | 40,496 | 45,000 |
| Commodities | 10,726 | 11,998 | 17,500 |
| Capital Outlay | 9,392 | 0 | 7,500 |
| Total | **298,767** | **304,329** | **295,000** |
| Utilities Services | | | |
| Contractual Services | 46,919 | 43,834 | 60,000 |
| | | | |
| | | | |
| | | | |
| Total | **46,919** | **43,834** | **60,000** |
| Swimming Pool | | | |
| Personal Services | 95 | 10,897 | 28,000 |
| Contractual Services | 7,332 | 6,348 | 14,500 |
| Commodities | 124 | 12,584 | 17,000 |
| Capital Outlay | 0 | 0 | 0 |
| Total | **7,551** | **29,829** | **59,500** |
| Parks | | | |
| Personal Services | 2,651 | 1,231 | 10,000 |
| Contractual Services | 15,001 | 16,911 | 15,000 |
| Commodities | 1,187 | 177 | 2,500 |
| Capital Outlay | 0 | 0 | 3,000 |
| Total | **18,839** | **18,319** | **30,500** |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | **0** | **0** | **0** |
| Page Total | **798,518** | **818,098** | **969,888** |

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

City of Yates Center 2022

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Debt Service** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| 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 | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| Cash Basis Reserve (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellanous exceed 10% of Total Ex | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 3.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 0 |

| Adopted Budget **Library** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 53,031 | 53,283 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,833 | 1,648 | 1,668 |
| Motor Vehicle Tax | 10,358 | 10,343 | 8,949 |
| Recreational Vehicle Tax | 156 | 143 | 122 |
| 16/20M Vehicle Tax | 131 | 153 | 119 |
| Commercial Vehicle Tax | 765 | 674 | 709 |
| Watercraft Tax | 0 | 0 | 0 |
| Mineral Tax | 1 | 0 | 0 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **66,274** | **66,244** | **11,567** |
| **Resources Available:** | **66,274** | **66,244** | **11,567** |
| Expenditures: | | | |
| Culture and Recreation | | | |
| Appropriation to Library Board | 66,274 | 66,244 | 67,184 |
| | | | |
| | | | |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **66,274** | **66,244** | **67,184** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount | 66,231 | 66,244 | 67,184 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 67,184 |
| | | Tax Required | 55,617 |
| | Delinquent Comp Rate: | 3.0% | 1,669 |
| | | Amount of 2021 Ad Valorem Tax | 57,286 |

City of Yates Center 2022

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Recreation** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,329 | 2,707 | 3,627 |
| Receipts: | | | |
| Ad Valorem Tax | 19,507 | 20,402 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 689 | 484 | 639 |
| Motor Vehicle Tax | 3,904 | 3,892 | 3,427 |
| Recreational Vehicle Tax | 59 | 19 | 47 |
| 16/20M Vehicle Tax | 52 | 41 | 46 |
| Commercial Vehicle Tax | 285 | 305 | 271 |
| Watercraft Tax | 0 | 0 | 0 |
| Mineral Tax | 0 | 0 | 0 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **24,495** | **25,143** | **4,430** |
| **Resources Available:** | 27,824 | 27,850 | 8,057 |
| Expenditures: | | | |
| General Government | | | |
| Personal Services | 14,616 | 14,616 | 27,350 |
| Culture and Recreation | | | |
| Golf Course Allocation | 2,000 | 2,000 | 2,000 |
| Appropriation to Commission Board | 8,501 | 7,607 | 0 |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **25,117** | **24,223** | **29,350** |
| Unencumbered Cash Balance Dec 31 | 2,707 | 3,627 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amoun | 26,250 | 26,675 | 29,350 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 29,350 |
| | | Tax Required | 21,293 |
| | Delinquent Comp Rate: | 3.0% | 639 |
| | | Amount of 2021 Ad Valorem Tax | 21,932 |

| Adopted Budget **Special Law & Emergency Vehicle** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 432,026 | 88,135 | 152,696 |
| Receipts: | | | |
| Ad Valorem Tax | 11,933 | 12,497 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 424 | 295 | 391 |
| Motor Vehicle Tax | 2,400 | 2,327 | 2,099 |
| Recreational Vehicle Tax | 36 | 32 | 29 |
| 16/20M Vehicle Tax | 30 | 34 | 28 |
| Commercial Vehicle Tax | 177 | 152 | 166 |
| Watercraft Tax | 0 | 0 | 0 |
| Mineral Tax | 0 | 0 | 0 |
| Other Receipts | | | |
| Reimbursed Expense | 4,078 | 31,864 | 0 |
| Operating Transfers from: | | | |
| General Fund | 37,031 | 31,360 | 31,360 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **56,109** | **78,561** | **34,073** |
| **Resources Available:** | **488,135** | **166,696** | **186,769** |
| Expenditures: | | | |
| Public Safety | | | |
| Capital Outlay | 400,000 | 14,000 | 199,817 |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **400,000** | **14,000** | **199,817** |
| Unencumbered Cash Balance Dec 31 | 88,135 | 152,696 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amoun | 475,929 | 49,856 | 199,817 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 199,817 |
| | | Tax Required | 13,048 |
| | Delinquent Comp Rate: | 3.0% | 391 |
| | | Amount of 2021 Ad Valorem Tax | 13,439 |

City of Yates Center 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 | 176,993 | 89,820 | 155,611 |
| Receipts: | | | |
| State of Kansas Gas Tax | 34,708 | 34,150 | 33,970 |
| County Transfers Gas | 0 | 0 | 0 |
| KDOT - Connecting Links | 40,218 | 40,218 | 40,218 |
| Other Receipts | | | |
| Reimbursed Expense | 838 | 88 | 0 |
| Operating Transfer from: | | | |
| General Fund | 50,000 | 50,000 | 50,000 |
| General Fund (Sales Tax) | 29,625 | 25,088 | 25,088 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 1,155 | 694 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **156,543** | **150,238** | **149,276** |
| **Resources Available:** | **333,537** | **240,058** | **304,887** |
| Expenditures: | | | |
| General Government | | | |
| Personal Services | 92,678 | 35,124 | 86,100 |
| Contractual Services | 21,917 | 2,767 | 25,947 |
| Commodities | 84,018 | 19,012 | 100,000 |
| Commodities - Oil Purchase | 0 | 0 | 50,000 |
| Capital Outlay | 5,407 | 1,933 | 0 |
| Operating Transfer to: | | | |
| Municipal Equipment Fund | 39,697 | 25,610 | 32,840 |
| Special Highway Reserve | 0 | 0 | 10,000 |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **243,717** | **84,446** | **304,887** |
| Unencumbered Cash Balance Dec 31 | 89,820 | 155,611 | 0 |
| 2020/2021/2022 Budget Authority Amount | 296,697 | 232,644 | 304,887 |

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 | 4,844 | 5,380 | 5,777 |
| Receipts: | | | |
| Intergovernmental | | | |
| Local Alcoholic Liqor Tax | 537 | 397 | 397 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **537** | **397** | **397** |
| **Resources Available:** | **5,380** | **5,777** | **6,174** |
| Expenditures: | | | |
| General Government | | | |
| Contractual Services | 0 | 0 | 6,174 |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **6,174** |
| Unencumbered Cash Balance Dec 31 | 5,380 | 5,777 | 0 |
| 2020/2021/2022 Budget Authority Amount | 5,224 | 250 | 6,174 |

City of Yates Center

2022

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

Adopted Budget

| **Special Recreation Facilities** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 89,288 | 109,640 | 126,923 |
| Receipts: | | | |
| Charges for Services | | | |
| Program Fees - South Owl Lake RV Cam | 9,089 | 9,253 | 9,253 |
| Program Fees - Walk-In Hunting/CFAP P | 11,601 | 11,600 | 11,600 |
| Taxes and Shared Receipts | | | |
| State Aid | 2,903 | 0 | 0 |
| Use of Money and Property | | | |
| Rental Income | 4,429 | 4,254 | 4,254 |
| Other Receipts | | | |
| Donations | 980 | 500 | 500 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 100 | 50 | 50 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **29,101** | **25,657** | **25,657** |
| **Resources Available:** | **118,389** | **135,297** | **152,580** |
| Expenditures: | | | |
| General Government | | | |
| Contractual Services | 3,946 | 4,411 | 5,700 |
| Commodities | 4,271 | 3,963 | 12,500 |
| Capital Outlay | 532 | 0 | 134,380 |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **8,749** | **8,374** | **152,580** |
| Unencumbered Cash Balance Dec 31 | 109,640 | 126,923 | 0 |
| 2020/2021/2022 Budget Authority Amoun | 83,326 | 53,691 | 152,580 |

Adopted Budget

| **Fire Protection Builidng** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 62,959 | 71,632 | 77,054 |
| Receipts: | | | |
| Operating Transfer from: | | | |
| General Fund | 14,812 | 12,544 | 12,544 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **14,812** | **12,544** | **12,544** |
| **Resources Available:** | **77,772** | **84,176** | **89,598** |
| Expenditures: | | | |
| Fire Fighting Equipment | | | |
| Contractual Services | 5,924 | 7,122 | 11,336 |
| Commodities | 216 | 0 | 4,300 |
| Capital Outlay | 0 | 0 | 73,962 |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **6,140** | **7,122** | **89,598** |
| Unencumbered Cash Balance Dec 31 | 71,632 | 77,054 | 0 |
| 2020/2021/2022 Budget Authority Amoun | 47,905 | 47,668 | 89,598 |

City of Yates Center 2022

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

| Adopted Budget<br>**Economic Development** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 54,125 | 51,581 | 46,814 |
| Receipts: | | | |
| Operating Transfer from: | | | |
| General Fund | 29,625 | 25,088 | 25,088 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **29,625** | **25,088** | **25,088** |
| **Resources Available:** | **83,750** | **76,669** | **71,902** |
| Expenditures: | | | |
| General Government | | | |
| Contractual Services | 1,053 | 933 | 18,480 |
| Contractual Services - Property Tax Incer | 370 | 0 | 3,500 |
| Contractual Services - Business Incentive | 1,750 | 5,000 | 12,000 |
| Contractual Services - Community Supor | 5,075 | 5,000 | 6,000 |
| Capital Outlay | 5,000 | 0 | 5,000 |
| Capital Outlay - Sidewalks | 0 | 0 | 8,000 |
| Culture & Recreation | | | |
| Allocation to Chamber | 18,922 | 18,922 | 18,922 |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **32,169** | **29,855** | **71,902** |
| Unencumbered Cash Balance Dec 31 | 51,581 | 46,814 | 0 |
| 2020/2021/2022 Budget Authority Amount | 65,024 | 54,131 | 71,902 |

Adopted Budget

| **Sewer System Utility** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 148,615 | 113,265 | 180,307 |
| Receipts: | | | |
| Charges for Services | | | |
| Sewer Sales | 247,018 | 246,723 | 254,124 |
| Sewer Charges | 41,001 | 41,210 | 41,210 |
| Other Receipts | | | |
| State Set-off program | 1,874 | 716 | 716 |
| Reimbursed Expense | 39 | 0 | 0 |
| Operating Transfer from: | | | |
| Water Works Utility Fund | 48,000 | 48,000 | 48,000 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 523 | 73 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **338,455** | **336,722** | **344,050** |
| **Resources Available:** | **487,070** | **449,987** | **524,357** |
| Expenditures: | | | |
| Operating Expenditures | | | |
| Personal Services | 0 | 0 | 20,000 |
| Contractual Services | 56,720 | 58,632 | 58,632 |
| Commodities | 4,555 | 6,632 | 6,632 |
| Capital Outlay | 108,113 | 0 | 234,676 |
| Debt Service- Sewer Line Replacement | | | |
| Principal | 9,052 | 9,380 | 9,713 |
| Interest | 2,511 | 2,183 | 1,850 |
| Debt Service- Sewer Truck | | | |
| Principal | 18,928 | 19,761 | 20,621 |
| Interest | 3,525 | 2,692 | 1,833 |
| Operating Transfers to: | | | |
| Sewer Debt System | 170,400 | 170,400 | 170,400 |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **373,804** | **269,681** | **524,356** |
| Unencumbered Cash Balance Dec 31 | 113,265 | 180,307 | 0 |
| 2020/2021/2022 Budget Authority Amount | 426,707 | 429,106 | 524,356 |

City of Yates Center 2022

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

| Adopted Budget<br>**Sewer Debt Relief** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 59,858 | 60,181 | 60,504 |
| Receipts: | | | |
| Operating Transfers from: | | | |
| Sewer Utility Fund | 170,400 | 170,400 | 170,400 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **170,400** | **170,400** | **170,400** |
| **Resources Available:** | **230,258** | **230,581** | **230,904** |
| Expenditures: | | | |
| Debt Service | | | |
| Principal | 152,481 | 157,693 | 163,085 |
| Interest | 17,597 | 12,384 | 6,993 |
| Cash Reserve | 0 | 0 | 60,826 |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **170,077** | **170,077** | **230,904** |
| Unencumbered Cash Balance Dec 31 | 60,181 | 60,504 | 0 |
| 2020/2021/2022 Budget Authority Amount | 230,258 | 228,910 | 230,904 |

Adopted Budget

| **Ball Field Improvements** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 31,254 | 29,766 | 12,490 |
| Receipts: | | | |
| Operating Transfer from: | | | |
| General Fund | 11,109 | 9,408 | 9,408 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **11,109** | **9,408** | **9,408** |
| **Resources Available:** | **42,363** | **39,174** | **21,898** |
| Expenditures: | | | |
| General Government | | | |
| Capital Outlay | 12,597 | 26,684 | 21,898 |
| | | | |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **12,597** | **26,684** | **21,898** |
| Unencumbered Cash Balance Dec 31 | 29,766 | 12,490 | 0 |
| 2020/2021/2022 Budget Authority Amount | 23,033 | 29,712 | 21,898 |

City of Yates Center 2022

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

| Adopted Budget **Waterworks Utility** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 686,429 | 483,984 | 548,704 |
| Receipts: | | | |
| Charges for Services | | | |
| Water Sales | 547,215 | 554,716 | 571,357 |
| Service Charges | 22,795 | 22,888 | 22,888 |
| Connection Fees | 4,615 | 4,902 | 4,902 |
| Other Charges | 1,007 | 380 | 380 |
| Use of Money and Property | | | |
| Crane Sales | 3,167 | 1,000 | 1,000 |
| Sale of Assets | 4,150 | 0 | 0 |
| Other Receipts | | | |
| State Set-off Program | 1,874 | 716 | 716 |
| Reimbursed Expense | 144 | 131 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | 26,398 | 27,131 | 27,131 |
| Miscellaneous | 797 | 350 | 350 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **612,161** | **612,214** | **628,724** |
| **Resources Available:** | **1,298,590** | **1,096,198** | **1,177,428** |
| Expenditures: | | | |
| Operating Expenditures | | | |
| Personal Services | 152,734 | 159,201 | 191,021 |
| Contractual Services | 99,243 | 96,328 | 100,000 |
| Commodities | 106,037 | 98,043 | 110,000 |
| Capital Outlay | 357,004 | 0 | 281,819 |
| Capital Outlay - 2019 Chevy Silverado | 0 | 35,800 | 0 |
| Capital Outlay - Upgrades | 0 | 58,084 | 255,000 |
| Capital Outlay - Meter Replacement | 0 | 0 | 60,000 |
| Capital Outlay - Dredging | 0 | 0 | 20,000 |
| Debt Service | | | |
| Principal | 20,766 | 21,566 | 22,398 |
| Interest | 10,422 | 10,072 | 8,790 |
| Operating Transfers to: | | | |
| Sewer System | 48,000 | 48,000 | 48,000 |
| Water Reserve Fund | 20,400 | 20,400 | 80,400 |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **814,606** | **547,494** | **1,177,428** |
| Unencumbered Cash Balance Dec 31 | 483,984 | 548,704 | 0 |
| 2020/2021/2022 Budget Authority Amoun | 930,090 | 877,779 | 1,177,428 |

City of Yates Center 2022

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

| Adopted Budget<br>**Multi-Year Capital Improvement** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 295,704 | 461,945 | 265,789 |
| Receipts: | | | |
| Delinquent Tax | 34 | 0 | 0 |
| Intergovernmental | | | |
| Federal Grant- Pool | 603,986 | 0 | 0 |
| Federal Grant- Fire Truck | 395,922 | 0 | 0 |
| Federal Grant- COVID | 72,497 | 0 | 0 |
| Federal Grant - Bunker Gear | 0 | 12,276 | 0 |
| Use of Money and Property | | | |
| Interest on Idle | 11,593 | 0 | 0 |
| Loan Proceeds | 615,000 | 0 | 0 |
| Operating Transfer from: | | | |
| General Fund -Parks | 11,109 | 9,408 | 9,408 |
| General Fund - Pool | 14,812 | 12,544 | 12,544 |
| General Fund - Sp. Pool | 53,072 | 35,280 | 35,280 |
| General Fund - Fire | 15,000 | 15,000 | 15,000 |
| General Fund - Police | 0 | 0 | 2,500 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,793,026** | **84,508** | **74,732** |
| **Resources Available:** | **2,088,729** | **546,453** | **340,521** |
| Expenditures: | | | |
| General Government | | | |
| Capital Outlay | 588,369 | 0 | 269,823 |
| Parks | 0 | 0 | 9,600 |
| Pool Renovations | 965,918 | 218,282 | 0 |
| COVID Loans | 72,497 | 0 | 0 |
| Bunker Equipment | 0 | 16,284 | 15,000 |
| | | | |
| Capital Lease - Swimming Pool | 0 | 46,098 | 46,098 |
| | | | |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,626,784** | **280,664** | **340,521** |
| Unencumbered Cash Balance Dec 31 | 461,945 | 265,789 | 0 |
| 2020/2021/2022 Budget Authority Amount | 228,646 | 226,199 | 340,521 |

**See Tab A** **See Tab C**

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## NON-BUDGETED FUNDS (A)

2022

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

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Municipal Equipment** | | **Police Dept Special Acco** | | **Sewer Replacement Res** | | **Water Reserve** | | **Water Rescue** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 171,700 | Cash Balance Jan 1 | 455 | Cash Balance Jan 1 | 87,785 | Cash Balance Jan 1 | 284,197 | Cash Balance Jan 1 | 1,987 | 546,124 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Operating Transfer from: | | Use of Money & Prop | | Operating Transfer from | | Use of Money & Prop | | Other Receipts | | |
| Special Highway | 39,697 | Interest Income | 0 | Sewer System Utiltiy | 0 | Interest Income | 845 | Miscellaneous | 0 | |
| | | | | | | Operating Transfer from: | | | | |
| | | | | | | Waterwork Utility | 20,400 | | | |
| Total Receipts | 39,697 | Total Receipts | 0.28 | Total Receipts | 0 | Total Receipts | 21245.15 | Total Receipts | 0 | 60,942 |
| Resources Available: | 211,397 | Resources Available: | 455 | Resources Available: | 87,785 | Resources Available: | 305,442 | Resources Available: | 1,987 | 607,067 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Operating | | Public Safety | | Operating | | Operating | | Operating | | |
| Capital Outlay | 33,507 | Commodities | 0 | Contractual | 0 | Contractual | 0 | Contractual | 0 | |
| Debt Service | | | | | | | | | | |
| Principal | 24,333 | | | | | | | | | |
| Interest | 1,298 | | | | | | | | | |
| Total Expenditures | 59,138 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 59,138 |
| Cash Balance Dec 31 | 152,258 | Cash Balance Dec 31 | 455 | Cash Balance Dec 31 | 87,785 | Cash Balance Dec 31 | 305,442 | Cash Balance Dec 31 | 1,987 | **547,929** ** |
| | | | | | | | | | | **547,929** ** |

**Note: These two block figures should agree.

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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: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Lincoln Park Memorial** | | **0** | | **0** | | **0** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Dec 31 | 14,655 | Cash Balance Dec 31 | | Cash Balance Dec 31 | | Cash Balance Dec 31 | | Cash Balance Dec 31 | | 14,655 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Other Receipts | | | | | | | | | | |
| Donations | 0 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 0 |
| Resources Available: | 14,655 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 14,655 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Culture & Recreation | | | | | | | | | | |
| Commodities | 1,064 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 1,064 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 1,064 |
| Cash Balance Dec 31 | 13,592 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **13,592** ** |
| | | | | | | | | | | **13,592** ** |

**Note: These two block figures should agree.

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

The governing body of

**City of Yates Center**

will meet on September 7, 2021 at 7:00 PM at Yates Center City Hall for the purpose of hearing and 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 Yates Center 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 | 1,064,714 | 44.637 | 1,064,818 | 44.690 | 1,210,108 | 326,040 | 48.521 |
| Debt Service | | | | | | | |
| Library | 66,274 | 8.857 | 66,244 | 8.525 | 67,184 | 57,286 | 8.525 |
| Recreation | 25,117 | 3.258 | 24,223 | 3.264 | 29,350 | 21,932 | 3.264 |
| Special Law & Emergency V | 400,000 | 1.993 | 14,000 | 2.000 | 199,817 | 13,439 | 2.000 |
| Special Highway | 243,717 | | 84,446 | | 304,887 | | |
| Special Parks & Recreation | | | | | 6,174 | | |
| Special Recreation Facilities | 8,749 | | 8,374 | | 152,580 | | |
| Fire Protection Builidng | 6,140 | | 7,122 | | 89,598 | | |
| Economic Development | 32,169 | | 29,855 | | 71,902 | | |
| Sewer System Utility | 373,804 | | 269,681 | | 524,356 | | |
| Sewer Debt Relief | 170,077 | | 170,077 | | 230,904 | | |
| Ball Field Improvements | 12,597 | | 26,684 | | 21,898 | | |
| Waterworks Utility | 814,606 | | 547,494 | | 1,177,428 | | |
| Multi-Year Capital Improver | 1,626,784 | | 280,664 | | 340,521 | | |
| Non-Budgeted Funds-A | 59,138 | | | | | | |
| Non-Budgeted Funds-B | 1,064 | | | | | | |
| Totals | 4,904,952 | 58.745 | 2,593,682 | 58.479 | 4,426,706 | 418,696 | 62.310 |
| *Revenue Neutral Rate*** | | | | | | | *56.083* |
| Less: Transfers | 541,692 | | 511,130 | | 581,860 | | |
| Net Expenditure | 4,363,259 | | 2,082,552 | | 3,844,846 | | |
| Total Tax Levied | 351,320 | | 376,830 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 6,331,757 | | 6,444,007 | | 6,719,607 | | |

| Outstanding Indebtedness, January 1, | 2019 | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 1,002,293 | 834,858 | 661,612 |
| Lease Purchase Principal | 190,849 | 204,695 | 761,393 |
| Total | 1,193,142 | 1,039,553 | 1,423,005 |

*Tax rates are expressed in mills

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

**Becky Boice**

City Official Title: City Clerk

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF** CITY OF YATES CENTER, KANSAS **, HEREBY NOTIFIES THE** WOODSON **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 62.310. The date of our hearing is September 7, 2021, at 7:00 pm AM/PM and will be held at Yates Center City Hall in Yates Center, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2021.

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

(Seal)

Wynona B Boese

Clerk or Officer of Governing Body

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