CERTIFICATE 2022 2022

To the Clerk of Miami, State of Kansas
We, the undersigned, officers of
Osawatomie
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 Amounts(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		7			
Fund	**K.S.A.**				
General	12-101a	7,7a,7b,7c	2,999,257	768,585	28.663
Debt Service	10-113	9	1,400,000	849,145	31.667
Library	12-1220	9	50,000		0.000
Employee Benefits	12-16,102	10	900,000	497,278	18.545
Industrial	12-1617h	10	5,000	4,960	0.185
Public Safety Equipment	12-110b	11	58,000	24,745	0.923
Special Highway		12	125,000		
Refuse		12	480,000		
Tourism		13	40,000		
Special Parks & Recreation		13	25,000		
Electric Reserve Debt Service		14	615,638		
Water		14	1,300,000		
Electric		15	4,100,000		
Sewer		15	1,000,000		
Golf Course		16	300,000		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Non-Budgeted Funds-C					
Totals		xxxxxxxx	13,397,895	2,144,713	79.983
					County Clerk's Use Only
Budget Summary		0			26,814,880
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Michael J. Scanlon
City Manager
Address:
439 Main St. PO BOX 37
Osawatomie, KS 66064
Email:
mscanlon@osawatomieks.org

Attest:_____, 2021

_____ _____
County Clerk Governing Body

CPA Summary

Osawatomie 2022

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

Budgeted Fund for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	741,751	70,678	885	266	486	0
Debt Service	426,507	40,640	509	153	280	0
Library						
Employee Benefits	497,268	47,382	594	179	326	0
Industrial	4,945	471	6	2	3	0
Public Safety Equipment	24,724	2,356	30	9	16	0
TOTAL	1,695,195	161,527	2,024	609	1,111	0

County Treas Motor Vehicle Estimate	161,527				
County Treas Recreational Vehicle Estimate		2,024			
County Treas 16/20M Vehicle Estimate			609		
County Treas Commercial Vehicle Tax Estimate				1,111	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.09529				
Recreational Vehicle Factor		0.00119			
16/20M Vehicle Factor			0.00036		
Commercial Vehicle Factor				0.00066	
Watercraft Factor					0.00000

Osawatomie 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
Water	General	50,000	200,000	50,000	K.S.A. 12-825d
Water	Employee Benefit	67,741	65,000	65,000	KSA 12-16,102
Water	Debt Service - Bond & I	126,000	116,500	126,000	K.S.A. 13-1270
Water	CIP-Water	80,000	75,000	-	K.S.A. 12-1,118
Electric	General	204,500	204,500	204,500	K.S.A. 12-825d
Electric	Special Parks & Rec	20,000	20,000	20,000	K.S.A. 12-825d
Electric	Tourism	10,000	-	-	K.S.A. 12-825d
Electric	Public Safety Equip	10,000	-	-	K.S.A. 12-1,117
Electric	Golf Course	77,500	80,000	100,000	K.S.A. 12-825d
Electric	CIP - General	137,000	75,000	-	K.S.A. 12-1,118
Electric	Employee Benefit	97,085	90,000	95,000	KSA 12-16,102
Electric	Electric Generation Bon	100,000	75,000	75,000	K.S.A. 12-1,118
Electric	Electric Debt Service	434,100	450,000	450,000	K.S.A. 13-1270
Sewer	General	45,000	45,000	45,000	K.S.A. 12-825d
Sewer	CIP - Sewer	75,000	-	-	K.S.A. 12-1,118
Sewer	Employee Benefit	44,134	45,000	56,411	K.S.A. 12-16,102
Sewer	Debt Service - Bond & I	175,000	165,000	175,000	K.S.A. 13-1270
Special Highway	CIP - Streets	155,000	100,000	112,500	K.S.A. 12-1,119
Public Safety Equip	CIP - Technology	-	29,000	18,035	K.S.A. 12-1,118
Employee Benefit	Cafeteria 125/HRA	15,000	15,000	15,000	KSA 12-16,102
	Totals	1,923,060	1,850,000	1,607,446	
	Adjustments				
	Adjusted Totals	1,923,060	1,850,000	1,607,446	

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

Transfers - Cities

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

K.S.A. 10-117a. **Transfer from debt service fund.** Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. **Transfer to equipment reserve fund.** To finance new and replacement equipment moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 12-1,118. **Transfer to capital improvements fund.** Authorizes transfers to the capital improvements fund from the general fund and from other city funds lawfully available for improvement purposes.

K.S.A. 12-1,119. **Transfer to street and highway fund.** Moneys in the general or other operating funds of the city budgeted for street and highway purposes may be transferred of to the consolidated street and highway fund.

K.S.A. 12-631o. **Transfer to sewerage reserve fund.** Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-6a16. Transfer from fund for special improvements. Authorizes a separate fund for each improvement or combination of improvements to be credited with the proceeds from sale of bonds and temporary notes and any other moneys appropriated thereto, and upon completion of the improvement the balance, if any, shall be transferred and credited to the city bond and interest fund.

K.S.A. 12-825d. **Transfer from utility fund.** Surplus revenue derived from a utility may be transferred to the general fund or any other fund or such surplus, in whole or in part, may be set aside in a depreciation reserve fund of the utility.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. **Transfer to and from neighborhood revitalization fund.** Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 12-2615. **Transfer to risk management reserve fund.** To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

K.S.A. 13-1269. Transfer from certain utility funds by cities over 100,000. Authorizes transfers to governmental operating funds from operating revenue of electric-light and water utilities. Utilities must not have GO bond debt; or, if GO bond debt exists, debt service fund must be adequately capitalized. Limitations per K.S.A. 13-1271, 13-1272 on amounts that may be transferred.

K.S.A. 13-1270. Transfer to debt service fund from certain utility funds by cities over 100,000. Cities with more than 100,000 in population may transfer operating revenue of electric-light and water utilities to debt service funds moneys sufficient to pay outstanding general obligation bond principal and interest.

K.S.A. 13-14b12. Transfer to hospital special improvement fund. The board may transfer annually such amounts as it deems advisable to a special improvement fund to be used for the purpose of purchasing major items of equipment and making capital improvements to the hospital. The amount on hand in such fund shall at no time exceed [$250,000].

K.S.A. 14-566. Sewer Fund Surplus Transfers to Sinking Fund and General Fund. Surplus revenue in the sewer fund it shall be semi-annually transferred to a sinking fund and, when such surplus fund is not needed for operations or bonded indebtedness, it may be transferred to the general fund.

K.S.A. 14-2004. **Transfer by certain cities to a park land acquisition fund.** Authorizes second class cities with the commission-manager form of government to establish a park land acquisition fund and to transfer up to $5,000 a year from its general fund to such fund to acquire land for park purposes. Not more than $25,000 shall be accumulated in said fund at any time.

K.S.A. 44-505f. **Transfer to worker's compensation reserve fund.** Where a city chooses to act as a self-insurer under the worker's compensation act it is authorized to make transfers to a worker's compensation reserve fund from any other funds in reasonable proportion to the estimated cost of providing benefits to employees compensated from such funds.

K.S.A. 68-141g. **Transfer to special machinery or equipment fund.** Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. **Transfer from closed tax levy fund.** Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

Osawatomie 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:											
2012 G.O. Refunding Bonds	5/8/2012	9/1/2027	2.0-3.0	2,810,000	420,000	3/1 & 9/1	9/1	11,175	95,000	9,038	95,000
2016A G.O. Bonds	5/19/2016	9/1/2045	2.0 - 4.0	8,145,000	6,945,000	3/1 & 9/1	9/1	218,080	370,000	210,680	370,000
2019 Temporary Notes			2.65	400,000	410,369	1/1	6/15	10,369	400,000	0	0
Street Improvement 2019A	5/23/2019	9/1/2038	3.60	1,135,000	1,105,000	3/1 & 9/1	9/1	39,780	45,000	38,160	45,000
Total G.O. Bonds					**8,880,369**			**279,404**	**910,000**	**257,878**	**510,000**
Revenue Bonds:											
2015-A Electric Revenue Bo	12/14/2015	9/1/2035	3.50	6,095,000	5,010,000	3/1 & 9/1	9/1	175,350	260	166,250	270,000
Total Revenue Bonds					**5,010,000**			**175,350**	**260**	**166,250**	**270,000**
Other:											
2014 KDHE WWTP Rev Lo	11/20/2013	9/1/2029	2.83	1,273,000	1,085,842	3/1 & 9/1	9/1	30,019	101,135	27,136	104,017
Total Other					**1,085,842**			**30,019**	**101,135**	**27,136**	**104,017**
Total Indebtedness					**14,976,211**			**484,773**	**1,011,395**	**451,264**	**884,017**

State of Kansas
City

Osawatomie 2022

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2021	Payments Due 2021	Payments Due 2022
Refinanced OGC Irr & Equip	3/23/2012	114	3.25	132,781	15,480	15,480	0
Farm All Tractor & Mower	7/6/2015	96	2.50	76,261	19,742	10,637	9,105
Fire Truck	4/5/2018	96	3.10	277,108	193,678	39,965	39,965
Financial/Police Software	4/5/2018	48	3.10	239,335	155,300	38,919	38,886
Golf Carts / Brush Hog	5/1/2019	84	5.00	108,650	83,588	18,492	18,492
CASE 580 SN Backhoe	9/1/2020	60	2.38	100,056	80,417	21,264	21,264
				Totals	**548,206**	**144,757**	**127,712**

***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: Osawatomie
Miami

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	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$24,732,014	$26,808,911
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

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.

Osawatomie 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	260,035	391,085	382,965
Receipts:			
Ad Valorem Tax	681,151	741,751	xxxxxxxxxxxxxxxxx
Delinquent Tax	48,836	25,000	25,000
Motor Vehicle Tax	69,755	70,000	70,000
Recreational Vehicle Tax	1,122	1,150	600
16/20M Vehicle Tax	251	250	200
Commercial Vehicle Tax	780	800	300
Watercraft Tax	0	0	0
Special Assesments	1,526	5,000	5,000
City Sales Tax	314,300	300,000	325,000
County Sales Tax	367,286	325,000	350,000
City Comp Use Tax	98,799	95,000	80,000
County Comp Use Tax	95,154	95,000	80,000
Liquor Tax	4,798	5,000	5,000
Intergovernmetal/Grants	186,626	50,000	50,000
Franchise Fees & Leases	99,515	100,000	100,000
Licenses & Permits	23,761	25,000	25,000
Serice Charges	73,689	75,000	75,000
Fines & Fees	97,389	115,000	115,000
Transfer In from Water	50,000	200,000	50,000
Transfer In from Electric	204,500	204,500	204,500
Transfer In from Sewer	45,000	45,000	45,000
Transfer In from Cafeteria 125	0	0	0
State Training Funds	0	0	0
Overhead Fees	394,688	275,881	200,000
Reimbursed Expenses	0	0	0
Interest on Idle Funds	13,723	15,000	15,000
Neighborhood Revitalization Rebate	0		0
Miscellaneous	105,270	33,249	50,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,977,919**	**2,802,581**	**1,870,600**
Resources Available:	**3,237,954**	**3,193,666**	**2,253,565**

Osawatomie

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	3,237,954	3,193,666	2,253,565
Expenditures:			

Governing Body	16,800	16,800	16,800
Administration	891,979	755,252	692,012
Community Development	195,233	280,950	270,331
Police	1,008,840	889,745	946,570
Fire	87,294	190,579	118,950
Cemeteries, Parks & Levies	285,949	268,637	296,637
Streets and Alleys	185,540	205,500	388,957
Library	138,582	153,000	167,500
John Brown Cabin	36,652	47,058	51,500
Subtotal detail (Should agree with detail)	2,846,869	2,807,521	2,949,257
Cash Forward (2022 column)		3,180	50,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,846,869**	**2,810,701**	**2,999,257**
Unencumbered Cash Balance Dec 31	391,085	382,965	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	2,775,171	2,825,500	2,999,257
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	2,999,257
		Tax Required	745,692
	Delinquent Comp Rate:	3.1%	22,893
		Amount of 2021 Ad Valorem Tax	768,585

CPA Summary

Osawatomie 2022

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Governing Body			
Salaries	16,800	16,800	16,800
Contractual			
Commodities			
Capital Outlay			
Total	**16,800**	**16,800**	**16,800**
Administration			
Salaries	458,762	472,200	405,212
Contractual	340,199	255,802	235,000
Commodities	50,998	20,750	41,800
Capital Outlay	42,020	6,500	10,000
Total	**891,979**	**755,252**	**692,012**
Community Development			
Salaries	137,291	153,800	145,331
Contractual	43,717	106,700	100,000
Commodities	10,186	10,450	15,000
Capital Outlay	4,039	10,000	10,000
Total	**195,233**	**280,950**	**270,331**
Police			
Salaries	861,290	757,545	781,570
Contractual	84,577	79,800	75,000
Commodities	44,435	43,900	50,000
Capital Outlay	18,538	8,500	40,000
Total	**1,008,840**	**889,745**	**946,570**
Fire			
Salaries	49,950	69,180	72,500
Contractual	19,949	19,949	20,000
Commodities	11,800	12,450	16,450
Capital Outlay	5,595	89,000	10,000
Total	**87,294**	**190,579**	**118,950**
Cemeteries, Parks & Levies			
Salaries	191,672	175,000	196,000
Contractual	38,676	25,000	40,000
Commodities	32,017	40,000	40,000
Capital Outlay	23,584	28,637	20,637
Total	**285,949**	**268,637**	**296,637**
Streets and Alleys			
Salaries	126,923	120,000	223,957
Contractual	21,180	25,000	25,000
Commodities	35,664	35,000	40,000
Capital Outlay	1,773	25,500	100,000
Total	**185,540**	**205,500**	**388,957**
Library			
Salaries	99,579	112,500	117,500
Contractual	18,835	19,500	30,000
Commodities	18,273	18,500	15,000
Capital Outlay	1,895	2,500	5,000
Total	**138,582**	**153,000**	**167,500**
Page 1 - Total	**2,810,217**	**2,760,463**	**2,897,757**

Osawatomie 2022

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
John Brown Cabin			
Salaries	29,869	37,058	42,500
Contractual	6,754	7,500	7,500
Commodities	29	500	500
Capital Outlay	0	2,000	1,000
Total	**36,652**	**47,058**	**51,500**
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**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	36,652	47,058	51,500
Page 1 -Total	**2,810,217**	**2,760,463**	**2,897,757**
Grand Total	**2,846,869**	**2,807,521**	**2,949,257**

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

Osawatomie 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	180,406	171,564	18,769
Receipts:			
Ad Valorem Tax	394,662	426,507	xxxxxxxxxxxxxxx
Delinquent Tax	26,847	0	25,000
Motor Vehicle Tax	39,014	40,000	40,000
Recreational Vehicle Tax	630	298	600
16/20M Vehicle Tax	129	53	200
Commercial Vehicle Tax	440	205	300
Bond Proceeds (Temp Note)	0	98,642	190,278
Transfer in from Sewer	175,000	165,000	175,000
Transfer in from Water	126,000	116,500	126,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**762,722**	**847,205**	**557,378**
Resources Available:	**943,128**	**1,018,769**	**576,147**
Expenditures:			
Bond Principal	480,000	600,000	925,000
Bond Interest	290,463	279,664	345,000
Fees and Postage	1,101	500	45,000
Bond Reserves	0	119,836	85,000
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**771,564**	**1,000,000**	**1,400,000**
Unencumbered Cash Balance Dec 31	171,564	18,769	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	890,451	1,000,000	1,400,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,400,000
		Tax Required	823,853
	Delinquent Comp Rate:	3.1%	25,292
		Amount of 2021 Ad Valorem Tax	849,145

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	103,424	116,057	115,441
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Intergovernmental Grants	23,127	15,000	15,000
Interest on Idle Funds	603	134	500
Neighborhood Revitalization Rebate			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,730**	**15,134**	**15,500**
Resources Available:	**127,154**	**131,191**	**130,941**
Expenditures:			
Contractual Services	2,069	2,500	2,500
Commodities	9,028	10,000	10,000
Capital Outaly		3,250	37,500
Reserves for Building Improvements			0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,097**	**15,750**	**50,000**
Unencumbered Cash Balance Dec 31	116,057	115,441	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	110,500	103,858	50,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	50,000
		Tax Required	0
	Delinquent Comp Rate:	3.1%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

Osawatomie 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	251,570	284,559	134,574
Receipts:			
Ad Valorem Tax	447,721	497,268	xxxxxxxxxxxxxxxx
Delinquent Tax	36,953	0	15,049
Motor Vehicle Tax	51,794	20,465	50,000
Recreational Vehicle Tax	830	338	800
16/20M Vehicle Tax	198	60	200
Commercial Vehicle Tax	573	231	500
Reimbursed Expenses	454	12,162	0
Transfer in from Sewer	44,134	45,000	56,411
Transfer in from Electric	97,085	90,000	95,000
Transfer in from Water	67,741	65,000	65,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**747,483**	**730,524**	**282,960**
Resources Available:	999,053	1,015,083	417,534
Expenditures:			
Personal Services	708,873	875,509	874,072
Contractual Services	5,621	5,000	5,000
Cash Forward (2022 column)			20,928
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**714,494**	**880,509**	**900,000**
Unencumbered Cash Balance Dec 31	284,559	134,574	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	891,920	880,509	900,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	900,000
		Tax Required	482,466
	Delinquent Comp Rate:	3.1%	14,812
		Amount of 2021 Ad Valorem Tax	497,278

Adopted Budget **Industrial**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	39,352	0
Receipts:			
Ad Valorem Tax	4,477	4,945	xxxxxxxxxxxxxxxx
Delinquent Tax	277	0	
Motor Vehicle Tax	417	205	177
Recreational Vehicle Tax	7	3	6
16/20M Vehicle Tax	6	1	2
Commercial Vehicle Tax	5	2	3
Watercraft Tax	0		0
Sale of Assets	23,894	0	
Reimbrused Expense	29,394	0	
Interest on Idle Funds	0		
Neighborhood Revitalization Rebate	0		0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**58,477**	**5,156**	**188**
Resources Available:	**58,477**	**44,508**	**188**
Expenditures:			
Contractural Services	18,188	44,508	5,000
Commodities	937		
Cash Forward (2022 column)		0	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp		0	
Total Expenditures	**19,125**	**44,508**	**5,000**
Unencumbered Cash Balance Dec 31	39,352	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	58,050	27,500	5,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,000
		Tax Required	4,812
	Delinquent Comp Rate:	3.1%	148
		Amount of 2021 Ad Valorem Tax	4,960

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Osawatomie 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Safety Equipment**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	56,482	62,086	9,002
Receipts:			
Ad Valorem Tax	22,386	24,724	xxxxxxxxxxxxxxxx
Delinquent Tax	1,554	0	
Motor Vehicle Tax	2,307	1,023	1,500
Recreational Vehicle Tax	37	17	17
16/20M Vehicle Tax	7	3	6
Commercial Vehicle Tax	26	11	11
Sales Tax	20,501	26,000	23,456
State Grant Proceeds	7,582	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	4,680	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**59,080**	**51,778**	**24,990**
Resources Available:	**115,562**	**113,864**	**33,992**
Expenditures:			
Contractural Services	927	0	
Commodities	0	0	
Capital Outlay	12,584	38,627	32,472
Principal	32,472	32,742	7,496
Interest	7,493	7,493	0
Transfer to CIP Technology	0	26,000	18,032
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,476**	**104,862**	**58,000**
Unencumbered Cash Balance Dec 31	62,086	9,002	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	148,765	157,500	58,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	58,000
		Tax Required	24,008
	Delinquent Comp Rate:	3.1%	737
		Amount of 2021 Ad Valorem Tax	24,745

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	#REF!	0	0
		Non-Appropriated Balance	
#REF!		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.1%	0
		Amount of 2021 Ad Valorem Tax	0

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Osawatomie 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	#REF!	0	0
		Non-Appropriated Balance	
#REF!		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.1%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	#REF!	0	0
		Non-Appropriated Balance	
#REF!		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.1%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

Osawatomie 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	#REF!	0	0
		Non-Appropriated Balance	
#REF!		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.1%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	#REF!	0	0
		Non-Appropriated Balance	
#REF!		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.1%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

Osawatomie 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	#REF!	0	0
		Non-Appropriated Balance	
#REF!		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.1%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	#REF!	0	0
		Non-Appropriated Balance	
#REF!		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.1%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

Osawatomie 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	201,140	113,179	90,429
Receipts:	0		
State of Kansas Gas Tax	111,207	97,150	110,160
County Transfers Gas	5,100	5,100	5,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**116,307**	**102,250**	**115,260**
Resources Available:	**317,447**	**215,429**	**205,689**
Expenditures:			
Contractual Services	3,620	0	2,500
Commodities	0	25,000	10,000
Capital Outlay	45,648	0	0
Transfer to CIP Street Fund	155,000	100,000	112,500
Cash Forward (2022 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Exp		0	0
Total Expenditures	**204,268**	**125,000**	**125,000**
Unencumbered Cash Balance Dec 31	113,179	90,429	80,689
2020/2021/2022 Budget Authority Amoun	268,620	125,000	125,000

Adopted Budget

Refuse	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,000	1,764	1,764
Receipts:			
Refuse Fees	1,169	441,600	480,000
Interest on Idle Funds			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,169**	**441,600**	**480,000**
Resources Available:	**2,169**	**443,364**	**481,764**
Expenditures:			
Contractrual Services	405	441,600	480,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**405**	**441,600**	**480,000**
Unencumbered Cash Balance Dec 31	1,764	1,764	1,764
2020/2021/2022 Budget Authority Amoun	430,000	441,600	480,000

CPA Summary

Osawatomie 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	56,523	75,621	44,121
Receipts:			
Transient Guest Tax	11,908	12,500	10,000
Service Charges	10,385	16,250	13,000
Transfer in from Electric Utility	10,000	0	0
Interest on Idle Funds	0		
Miscellaneous	1,174	2,250	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,467**	**31,000**	**25,000**
Resources Available:	**89,990**	**106,621**	**69,121**
Expenditures:			
Contractual Services	10,962	47,500	25,000
Commodities	3,407	15,000	15,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,369**	**62,500**	**40,000**
Unencumbered Cash Balance Dec 31	75,621	44,121	29,121
2020/2021/2022 Budget Authority Amoun	78,744	62,500	40,000

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	41,502	43,573	31,727
Receipts:			
Local Alcoholic Liquor Tax	4,798	8,500	8,500
Transfer in from Electric Utility	20,000	20,000	20,000
Interest on Idle Funds			
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,798**	**28,500**	**28,500**
Resources Available:	**66,300**	**72,073**	**60,227**
Expenditures:			
Contractual Services	821	0	0
Capital Outlay	4,615	6,000	0
Principal	16,204	32,346	23,000
Interest on Idle Funds	1,087	2,000	2,000
	0	0	
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,727**	**40,346**	**25,000**
Unencumbered Cash Balance Dec 31	43,573	31,727	35,227
2020/2021/2022 Budget Authority Amoun	54,346	41,502	25,000

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Osawatomie 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Reserve Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	149,988	149,988	165,638
Receipts:			
Operating Transfer - Electric Utility	434,100	450,000	450,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**434,100**	**450,000**	**450,000**
Resources Available:	**584,088**	**599,988**	**615,638**
Expenditures:			
Bond Principal	250,000	260,000	435,638
Bond Interest	184,100	174,350	180,000
Fees & Postage			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**434,100**	**434,350**	**615,638**
Unencumbered Cash Balance Dec 31	149,988	165,638	0
2020/2021/2022 Budget Authority Amoun	444,100	465,000	615,638

Adopted Budget

Water	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	231,460	142,935	291,766
Receipts:			
Water Sales	956,425	984,000	1,064,000
Sales Tax	137	150	150
Late Fees	12,288	3,350	3,350
Other Charges	23	0	0
Rental Income	25,780	325,331	0
Sales of Assets	1,050	0	0
Water Protection Tax	11,000	11,000	11,000
Reimbursed Exepnse	1,050	0	1,050
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,007,753**	**1,323,831**	**1,079,550**
Resources Available:	**1,239,213**	**1,466,766**	**1,371,316**
Expenditures:			
Personal Services	245,278	320,000	374,402
Contractual Services	229,419	135,000	135,000
Commodities	170,681	118,500	175,000
Capital Outlay	3,138	20,000	288,598
Transfer to General Fund	50,000	200,000	50,000
Transfer to GOB Fund	126,000	116,500	126,000
Transfer to CIP Water	80,000	75,000	0
Transfer to Emplyee Benefits Fund	67,741	65,000	65,000
Overhead Fees	113,021	114,000	75,000
Water Protection Tax	11,000	11,000	11,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,096,278**	**1,175,000**	**1,300,000**
Unencumbered Cash Balance Dec 31	142,935	291,766	71,316
2020/2021/2022 Budget Authority Amoun	1,131,958	1,175,000	1,300,000

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Osawatomie 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	288,306	358,792	680,025
Receipts:			
Electric Charges	3,379,240	3,850,000	3,850,000
Sales Tax	119,409	125,000	125,000
Utility Charges	7,179	5,500	5,500
Late Fees	62,535	50,000	50,000
Other Charges	72,944	2,000	2,000
Sales of Assets	3,014	0	0
Rembursed Expenses	6,872	0	0
Interest on Idle Funds	1,648	2,500	2,000
Miscellaneous	999	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,653,840**	**4,035,000**	**4,034,500**
Resources Available:	**3,942,146**	**4,393,792**	**4,714,525**
Expenditures:			
Personal Services	368,717	450,000	484,140
Contractual Services	1,802,549	1,908,943	1,895,000
Commodities	47,222	131,800	175,000
Capital Outlay	115,157	9,000	331,860
Polar Vortex Payments	0	50,000	100,000
Transfer to General Fund	204,500	204,500	204,500
Transfer to Electric Utility Debt Service Fund	434,100	450,000	450,000
Transfer to Electric Generation Bond Account Fu	100,000	75,000	75,000
Transfer to Employee Benefits Fund	97,085	90,000	95,000
Transfer to Golf Course Fund	77,500	80,000	100,000
Transfer to Special Parks and Recreation Fund	20,000	20,000	20,000
Transfer to CIP General Fund	137,000	75,000	0
Transfer to Special Projects Fund	0	0	0
Transfer to Tourism Fund	10,000	0	0
Transfer to Public Safety Equipment Fund	0	0	0
Overhead Fees	169,524	169,524	169,500
Cash Forward (2022 column)			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,583,354**	**3,713,767**	**4,100,000**
Unencumbered Cash Balance Dec 31	358,792	680,025	614,525
2020/2021/2022 Budget Authority Amount:	4,042,280	4,100,000	4,100,000

Adopted Budget

Sewer	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	130,600	196,675	774,620
Receipts:			
Sewer Charges	914,318	924,500	975,000
Sales Tax	0	150	150
Late Fees	14,184	3,350	3,350
CDBG Proceeds	0	525,000	0
Reimbursed Expenses	1,550		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**930,052**	**1,453,000**	**978,500**
Resources Available:	**1,060,652**	**1,649,675**	**1,753,120**
Expenditures:			
Personal Services	147,388	240,000	206,000
Contractual Services	167,264	165,555	293,589
Commodities	19,048	20,000	20,000
Bond Principal	58,036	60,000	60,000
Bond Interest	29,140	30,000	30,000
Service Fee	2,824	4,500	9,000
Transfer to General Fund	45,000	45,000	45,000
Transfer to CIP Sewer Fund	75,000	0	0
Transfer to Employee Benefits Fund	44,134	45,000	56,411
Transfer to GOB Fund	175,000	165,000	175,000
Overhead Fees	101,143	100,000	105,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**863,977**	**875,055**	**1,000,000**
Unencumbered Cash Balance Dec 31	196,675	774,620	753,120
2020/2021/2022 Budget Authority Amount:	896,899	1,000,000	1,000,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Golf Course**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,829	93,030	139,830
Receipts:			
Services Charges	270,558	248,300	248,150
Tranfer From Electric	77,500	80,000	100,000
Sales Taxes	11,953	12,000	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**360,011**	**340,300**	**360,150**
Resources Available:	**361,840**	**433,330**	**499,980**
Expenditures:			
Personal Services	111,811	135,000	141,500
Contractual Services	67,068	65,000	65,000
Commodities	71,439	75,000	75,000
Capital Improvement / Outlay		0	
Principal	13,641	14,000	14,000
Interest	4,851	4,500	4,500
Clubhouse Project Reserve (2024)	0	0	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**268,810**	**293,500**	**300,000**
Unencumbered Cash Balance Dec 31	93,030	139,830	199,980
2020/2021/2022 Budget Authority Amount	316,261	350,000	300,000

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

Osawatomie 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

Osawatomie 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

Osawatomie 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

Osawatomie 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

Osawatomie 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

Osawatomie 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

Osawatomie

NON-BUDGETED FUNDS (A)

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

2022

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CIP-General		**CIP-Water**		**CIP-Sewer**		**CIP-Street**		**CIP-Capital**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	151,104	Cash Balance Jan 1	75,000	Cash Balance Jan 1	141,295	Cash Balance Jan 1	82,400	Cash Balance Jan 1	3,557	453,356
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Lease Proceeds	100,056	Tranfer from Water	80,000	Temp Proceeds	10,369	Transfer from Spec. Hw	155,000			
Other Donations	11,000			Transfer from Sewer	75,000					
Transfer from Electric	137,000									
Total Receipts	248,056	Total Receipts	80,000	Total Receipts	85,369	Total Receipts	155,000	Total Receipts	0	568,425
Resources Available:	399,160	Resources Available:	155,000	Resources Available:	226,664	Resources Available:	237,400	Resources Available:	3,557	1,021,781
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	155,967	Capital Outaly	46,743	Capital Outlay	55,684	Capital Outlay	69,949			
Total Expenditures	155,967	Total Expenditures	46,743	Total Expenditures	55,684	Total Expenditures	69,949	Total Expenditures	0	328,344
Cash Balance Dec 31	243,193	Cash Balance Dec 31	108,257	Cash Balance Dec 31	170,980	Cash Balance Dec 31	167,451	Cash Balance Dec 31	3,557	**693,437** **
										693,437 **

**Note: These two block figures should agree.

CPA Summary

Osawatomie

NON-BUDGETED FUNDS (B)

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

2022

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CIP-Special Projets		**CIP-Technology**		**Cafeteria 125**		**Court ADSAP**		**Court Bonds**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	14,433	Cash Balance Jan 1	35,624	Cash Balance Jan 1	89,113	Cash Balance Jan 1	7,401	Cash Balance Jan 1	18,877	165,448
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	178,338	Charges for Services	36,941	Contributions	22,343	Fines/Fees	260	Bonds Payments	22,167	
		Tranfer from Public Saf	29,000							
Total Receipts	178,338	Total Receipts	65,941	Total Receipts	22,343	Total Receipts	260	Total Receipts	22,167	289,049
Resources Available:	192,771	Resources Available:	101,565	Resources Available:	111,456	Resources Available:	7,661	Resources Available:	41,044	454,497
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	107,114	Capital Outlay	5,714	Personal Services	19,987	Contractual Services	0	Bond Releases	26,016	
		Principal	59,769							
		Interest	5,270							
Total Expenditures	107,114	Total Expenditures	70,753	Total Expenditures	19,987	Total Expenditures	0	Total Expenditures	26,016	223,870
Cash Balance Dec 31	85,657	Cash Balance Dec 31	30,812	Cash Balance Dec 31	91,469	Cash Balance Dec 31	7,661	Cash Balance Dec 31	15,028	**230,627** **
										230,627 **

**Note: These two block figures should agree.

CPA Summary

Osawatomie

NON-BUDGETED FUNDS (C)

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

2022

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Evidence		**Forfeitures**		**Mayor's Christmas Tree**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	12,890	Cash Balance Jan 1	13,597	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		26,487
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Forfeitures	7,414	Contributions	1,230					
Total Receipts	0	Total Receipts	7,414	Total Receipts	1,230	Total Receipts	0	Total Receipts	0	8,644
Resources Available:	12,890	Resources Available:	21,011	Resources Available:	1,230	Resources Available:	0	Resources Available:	0	35,131
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	400							
Total Expenditures	0	Total Expenditures	400	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	400
Cash Balance Dec 31	12,890	Cash Balance Dec 31	20,611	Cash Balance Dec 31	1,230	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**34,731** **
										34,731 **

**Note: These two block figures should agree.

CPA Summary

Osawatomie

NON-BUDGETED FUNDS (D)

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

2022

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0** **
										0 **

**Note: The two bold yellow figures should agree.

CPA Summary

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. E**quipment reserve fund.** Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 12-631p. **Sewerage system reserve fund.** The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. N*eighborhood revitalization fund.* After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

K.S.A. 14-2004. P*ark land acquisition fund (commission-manager cities).* Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

State of Kansas
City

NOTICE OF BUDGET HEARING

2022

The governing body of

Osawatomie

will meet on September 16, 2021 at 6:30 PM at Memorial Hall - 411 11th Street, Osawatomie, KS 66064 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 -- 439 Main Street, Osawatomie, KS 66064 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 Year 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	2,846,869	29.992	2,810,701	29.992	2,999,257	768,585	28.669
Debt Service	771,564	17.245	1,000,000	17.245	1,400,000	849,145	31.674
Library	11,097		15,750		50,000		
Employee Benefits	714,494	20.106	880,509	20.106	900,000	497,278	18.549
Industrial	19,125	0.200	44,508	0.200	5,000	4,960	0.185
Public Safety Equipment	53,476	1.000	104,862	1.000	58,000	24,745	0.923
Special Highway	204,268		125,000		125,000		
Refuse	405		441,600		480,000		
Tourism	14,369		62,500		40,000		
Special Parks & Recreation	22,727		40,346		25,000		
Electric Reserve Debt Servic	434,100		434,350		615,638		
Water	1,096,278		1,175,000		1,300,000		
Electric	3,583,354		3,713,767		4,100,000		
Sewer	863,977		875,055		1,000,000		
Golf Course	268,810		293,500		300,000		
Non-Budgeted Funds-A	328,344						
Non-Budgeted Funds-B	223,870						
Non-Budgeted Funds-C	400						
Totals	11,457,527	68.543	12,017,448	68.543	13,397,895	2,144,713	80.000
*Revenue Neutral Rate***							*63.236*
Less: Transfers	1,923,060		1,850,000		1,607,446		
Net Expenditure	9,534,467		10,167,448		11,790,449		
Total Tax Levied	1,695,195		1,695,195		xxxxxxxxxxxxxxxxx		
Assessed Valuation	24,732,014		24,732,014		26,808,911		
Outstanding Indebtedness, January 1,	2019		2020		2021		
G.O. Bonds	10,045,000		9,930,000		8,880,369		
Revenue Bonds	5,500,000		5,260,000		5,010,000		
Other	1,200,306		1,143,878		1,085,842		
Lease Purchase Principal	804,342		554,173		548,206		
Total	17,549,648		16,888,051		15,524,417		

*Tax rates are expressed in mills

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

Michael J. Scanlon

City Official Title: City Manager

State of Kansas
City

Osawatomie 2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General			0
Debt Service			0
Library			0
Employee Benefits			0
Industrial			0
Public Safety Equipment			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2021 July 1 Valuation: 26,808,911

Valuation Factor: 26,808.911

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.