State of Kansas
City

2022

CERTIFICATE

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

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
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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	804,000	182,165	52.596
Debt Service	10-113	8			
Library	12-1220	8	23,900	17,313	4.999
Employee Benefits	12-16, 102	9	51,500	30,969	8.942
Special Street Maint	Ch Ord #3	9	30,000	15,903	4.592
Special Highway		10	160,000		
Noxious Weed		10	3,367		
Sp Law & Fire Equip		11	169,646		
Special Sales Tax Infr. Fund		11	478,372		
Special Parks		12	722		
Economic Development		12	384,997		
Electric Utility		13	1,515,000		
Water Utility		14	801,000		
Sewer Utility		15	390,476		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxxx	4,812,980	246,350	71.129
					County Clerk's Use Only
Budget Summary		18			
Neighborhood Revitalization Rebate		19			3,463,460
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Mapes & Miller LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

Attest: 2021
County Clerk

Governing Body

COUNTY CLERK JEWELL COUNTY KS

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for this projected budget.

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	171,302	32,426	653	884	455	293
Debt Service						
Library	17,460	3,305	66	90	46	30
Employee Benefits	23,203	4,392	88	120	62	40
Special Street Maint	15,234	2,884	58	79	40	26
TOTAL	227,199	43,007	865	1,173	603	389

County Treas Motor Vehicle Estimate 43,007

County Treas Recreational Vehicle Estimate 865

County Treas 16/20M Vehicle Estimate 1,173

County Treas Commercial Vehicle Tax Estimate 603

County Treas Watercraft Tax Estimate 389

Motor Vehicle Factor 0.18929

Recreational Vehicle Factor 0.00381

16/20M Vehicle Factor 0.00516

Commercial Vehicle Factor 0.00265

Watercraft Factor 0.00171

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinaryily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for this projected budget

City of Mankato

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
Electric Utility	Sewer Utility		5,000	100,000	KSA 12-825d
Electric Utility	General		25,000	100,000	KSA 12-825d
Electric Utility	Employee Benefits		10,000	12,000	KSA 12-825d
Water Utility	General			200,000	KSA 12-825d
	Totals	0	40,000	412,000	
	Adjustments*				
	Adjusted Totals	0	40,000	412,000	

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

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City of Mankato

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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
State Revolving Sewer Fund	2/28/2000	9/1/2021	3.33	300,652	20,397	3/1	9/1	511	20,397	0	0
Total Other					**20,397**			**511**	**20,397**	**0**	**0**
Total Indebtedness					**20,397**			**511**	**20,397**	**0**	**0**

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City of Mankato

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
Ford Bucket Truck	3/21/2017	60	4.00	122,189	32,877	27,008	6,752
Caterpillar Backhoe	7/9/2019	60	5.00	58,500	43,389	13,251	0
Totals					**76,266**	**40,259**	**6,752**

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

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

Budgeted Year: 2022

Library found in: City of Mankato
Jewell 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	$17,460	$17,313
Delinquent Tax	$200	$250
Motor Vehicle Tax	$3,094	$3,305
Recreational Vehicle Tax	$57	$66
16/20M Vehicle Tax	$82	$90
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$20,893	$21,024
Difference in Total Taxes:	$131	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$3,293,222	$3,462,490
Did Assessed Valuation Decrease?	No	
Levy Rate	5.302	5.000
Difference in Levy Rate:	(0.302)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinaryily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided.

City of Mankato 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	82,483	165,821	135,797
Receipts:			
Ad Valorem Tax	159,630	171,302	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,630	1,600	1,600
Motor Vehicle Tax	27,897	29,066	32,426
Recreational Vehicle Tax	579	531	653
16/20M Vehicle Tax	665	775	884
Commercial Vehicle Tax	388	466	455
Watercraft Tax	257	283	293
Gross Earning (Intangible) Tax	7,975	7,453	8,430
LAVTR			0
City and County Revenue Sharing			0
Local Sales Tax	49,365	50,000	50,000
Licenses	1,358	1,500	2,000
Use of Money and Property	18,347	18,000	20,000
Charges for Services			
Reimbursements	48,379	20,000	20,000
Transfer In - Water	0		200,000
Transfer In - Electric	0	25,000	100,000
Pool Income		5,000	5,000
Community Center Income	0		
City Building Income	0		
Grants - Fire Dept	5,949	6,000	5,000
Franchise Fee	19,852	20,000	20,000
Court Fines	7,775	10,000	10,000
In Lieu of Taxes (IRB)	1,000		
Interest on Idle Funds	2,161	2,000	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous	35,189	10,000	11,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**388,396**	**378,976**	**489,741**
Resources Available:	**470,879**	**544,797**	**625,538**

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for this projected budget.

City of Mankato

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	470,879	544,797	625,538
Expenditures:			
General Administration	118,268	126,000	190,000
Street & Alley	79,155	88,000	279,000
Park	17,483	26,000	55,000
Fire	15,690	49,000	129,000
Police	46,883	50,000	60,000
Community Center	24,642	32,000	38,000
Airport	2,937	3,000	3,000
0	0	0	0
Sub-Total detail page	305,058	374,000	754,000
Pool - Contractual		10,000	20,000
Pool - Commodities	0	5,000	10,000
Community Center - Contractual	0	10,000	10,000
City Building - Contractual	0	10,000	10,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**305,058**	**409,000**	**804,000**
Unencumbered Cash Balance Dec 31	165,821	135,797	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	345,238	456,071	804,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	804,000
		Tax Required	178,462
	Delinquent Comp Rate:	2.1%	3,703
		Amount of 2021 Ad Valorem Tax	182,165

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for this projected budget.

City of Mankato 2022

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Administration			
Salaries	46,240	48,000	80,000
Contractual	53,467	55,000	58,000
Commodities	18,324	20,000	47,000
Capital Outlay	238	3,000	5,000
Total	**118,268**	**126,000**	**190,000**
Street & Alley			
Salaries	37,275	39,000	67,000
Contractual	16,947	17,000	50,000
Commodities	24,934	27,000	32,000
Capital Outlay	0	5,000	130,000
Total	**79,155**	**88,000**	**279,000**
Park			
Salaries	2,342	4,000	15,000
Contractual	9,349	10,000	20,000
Commodities	5,792	7,000	10,000
Capital Outlay		5,000	10,000
Total	**17,483**	**26,000**	**55,000**
Fire			
Salaries	3,275	5,000	6,000
Contractual	3,173	4,000	6,000
Commodities	9,242	10,000	12,000
Capital Outlay		30,000	105,000
Total	**15,690**	**49,000**	**129,000**
Police			
Salaries			
Contractual	46,883	50,000	60,000
Commodities			
Capital Outlay			
Total	**46,883**	**50,000**	**60,000**
Community Center			
Salaries	5,505	7,000	7,000
Contractual	15,807	16,000	17,000
Commodities	3,329	4,000	4,000
Capital Outlay	0	5,000	10,000
Total	**24,642**	**32,000**	**38,000**
Airport			
Salaries			
Contractual	2,937	3,000	3,000
Commodities			
Capital Outlay			
Total	**2,937**	**3,000**	**3,000**
Total	**0**	**0**	**0**
Page Total	**305,058**	**374,000**	**754,000**

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

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City of Mankato 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	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.1%	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	471	3,174	3,152
Receipts:			
Ad Valorem Tax	16,992	17,460	xxxxxxxxxxxxxxxxxx
Delinquent Tax	192	200	250
Motor Vehicle Tax	3,309	3,094	3,305
Recreational Vehicle Tax	69	57	66
16/20M Vehicle Tax	83	82	90
Commercial Vehicle Tax	45	50	46
Watercraft Tax	30	30	30
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,720**	**20,973**	**3,787**
Resources Available:	**21,191**	**24,147**	**6,939**
Expenditures:			
Contractual Services	18,017	20,995	23,900
Commodities	0		
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**18,017**	**20,995**	**23,900**
Unencumbered Cash Balance Dec 31	3,174	3,152	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	20,850	23,250	23,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,900
		Tax Required	16,961
	Delinquent Comp Rate:	2.1%	352
		Amount of 2021 Ad Valorem Tax	17,313

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City of Mankato 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	32,435	10,163	3,959
Receipts:			
Ad Valorem Tax	14,931	23,203	xxxxxxxxxxxxxxxxxx
Delinquent Tax	344	500	500
Motor Vehicle Tax	6,391	4,000	4,392
Recreational Vehicle Tax	130	50	88
16/20M Vehicle Tax	270	72	120
Commercial Vehicle Tax	71	44	62
Watercraft Tax	47	27	40
Transfer from Electic		10,000	12,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,185**	**37,896**	**17,202**
Resources Available:	54,620	48,059	21,161
Expenditures:			
Retirement	30,376	30,000	32,000
Health Insurance	7,261	7,000	10,000
Worker's Compensation	6,669	7,000	9,000
Unemployment	151	100	500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**44,457**	**44,100**	**51,500**
Unencumbered Cash Balance Dec 31	10,163	3,959	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	51,000	45,500	51,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	51,500
		Tax Required	30,339
	Delinquent Comp Rate:	2.1%	630
		Amount of 2021 Ad Valorem Tax	30,969

Adopted Budget **Special Street Maint**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,846	10,699	11,033
Receipts:			
Ad Valorem Tax	0	15,234	xxxxxxxxxxxxxxxxxx
Delinquent Tax	162		200
Motor Vehicle Tax	2,501		2,884
Recreational Vehicle Tax	53		58
16/20M Vehicle Tax	8		79
Commercial Vehicle Tax	41		40
Watercraft Tax	28		26
Interest on Idle Funds	60	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,853**	**15,334**	**3,387**
Resources Available:	**10,699**	**26,033**	**14,420**
Expenditures:			
Contractual Services			
Capital Outlay	0	15,000	30,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**15,000**	**30,000**
Unencumbered Cash Balance Dec 31	10,699	11,033	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	28,000	15,000	30,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,000
		Tax Required	15,580
	Delinquent Comp Rate:	2.1%	323
		Amount of 2021 Ad Valorem Tax	15,903

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City of Mankato 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	106,462	128,262	140,062
Receipts:			
State of Kansas Gas Tax	21,107	21,100	20,980
County Transfers Gas		0	0
Interest on Idle Funds	693	700	800
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,800**	**21,800**	**21,780**
Resources Available:	**128,262**	**150,062**	**161,842**
Expenditures:			
Commodities		10,000	160,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**10,000**	**160,000**
Unencumbered Cash Balance Dec 31	128,262	140,062	1,842
2020/2021/2022 Budget Authority Amount:	50,000	100,000	160,000

Adopted Budget

Noxious Weed	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	4,416	3,667	3,267
Receipts:			
Taxes	202	100	100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**202**	**100**	**100**
Resources Available:	**4,618**	**3,767**	**3,367**
Expenditures:			
Commodities	951	500	3,367
Contractrual Services			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**951**	**500**	**3,367**
Unencumbered Cash Balance Dec 31	3,667	3,267	0
2020/2021/2022 Budget Authority Amount:	3,000	2,236	3,367

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for this projected budget.

City of Mankato 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sp Law & Fire Equip**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	124,554	148,146	153,846
Receipts:			
Misc Revenue	22,936	10,000	15,000
Interest on Idle Funds	656	700	800
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,592**	**10,700**	**15,800**
Resources Available:	**148,146**	**158,846**	**169,646**
Expenditures:			
Capital Outlay		5,000	169,646
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**5,000**	**169,646**
Unencumbered Cash Balance Dec 31	148,146	153,846	0
2020/2021/2022 Budget Authority Amount:	90,000	92,492	169,646

Adopted Budget

Special Sales Tax Infr. Fund	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	296,201	343,372	383,372
Receipts:			
Sales and Compensation Use Tax	96,206	90,000	95,000
Grant Proceeds			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**96,206**	**90,000**	**95,000**
Resources Available:	**392,407**	**433,372**	**478,372**
Expenditures:			
Capital Outlay	28,300	30,000	278,372
Contractual Services	20,735	20,000	200,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**49,035**	**50,000**	**478,372**
Unencumbered Cash Balance Dec 31	343,372	383,372	0
2020/2021/2022 Budget Authority Amount:	340,000	474,301	478,372

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City of Mankato 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	867	822	722
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**867**	**822**	**722**
Expenditures:			
Commodities	45	100	722
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**45**	**100**	**722**
Unencumbered Cash Balance Dec 31	822	722	0
2020/2021/2022 Budget Authority Amount:	500	767	722

Adopted Budget

Economic Development	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	300,755	338,397	334,197
Receipts:			
Loan Principal and Interest	35,367	35,000	40,000
Local Grants	20,000	10,000	10,000
Interest on Idle Funds	809	800	800
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**56,176**	**45,800**	**50,800**
Resources Available:	**356,931**	**384,197**	**384,997**
Expenditures:			
Contractual Services		25,000	100,000
Commodities			74,997
Loans to Applicants	18,534	25,000	210,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**18,534**	**50,000**	**384,997**
Unencumbered Cash Balance Dec 31	338,397	334,197	0
2020/2021/2022 Budget Authority Amount:	103,340	203,640	384,997

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City of Mankato 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	635,120	718,494	710,494
Receipts:			
Charges for Services	834,323	800,000	900,000
Sales and Compensating Use Tax	21,768	22,000	25,000
Reimbursements	27,446	10,000	15,000
Interest on Idle Funds	4,304	4,000	5,000
Miscellaneous	780	500	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**888,621**	**836,500**	**946,000**
Resources Available:	**1,523,741**	**1,554,994**	**1,656,494**
Expenditures:			
Acquisition Costs			
Contractual Services	418,927	400,000	600,000
Transmission and Distribution			
Personal Services	155,406	160,000	200,000
Contractual Services	30,167	32,000	50,000
Commodities	27,223	30,000	50,000
Capital Outlay	15,755	16,000	100,000
Commercial and General			
Personal Services	64,613	68,000	80,000
Contractual Services	32,585	34,000	50,000
Commodities	37,677	39,000	50,000
Capital Outlay	11,253	12,000	100,000
Deposit Refunds	1,262	1,500	3,000
Non-Operational Expense			
Sales and Compensating Use Tax	10,379	12,000	20,000
Transfer to Employee Benefits		10,000	12,000
Transfer to General Fund		25,000	100,000
Transfer to Sewer Utility Fund		5,000	100,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**805,247**	**844,500**	**1,515,000**
Unencumbered Cash Balance Dec 31	718,494	710,494	141,494
2020/2021/2022 Budget Authority Amount:	1,450,000	1,339,000	1,515,000

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for this projected budget.

City of Mankato 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	590,142	542,080	527,580
Receipts:			
Charges for Services	269,371	273,000	280,000
Penalties	1,436	2,000	2,000
Sales and Compensating Use Tax	2,804	3,000	3,000
Transfer from Electric Utility			
Interest on Idle Funds	2,273	2,000	2,000
Miscellaneous	405	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**276,289**	**280,500**	**287,500**
Resources Available:	**866,431**	**822,580**	**815,080**
Expenditures:			
Water Production			
Personal Services	38,340	40,000	75,000
Contractual Services	7,915	8,000	25,000
Commodities	534	500	10,000
Capital Outlay			50,000
Transmission and Distribution			
Personal Services	39,950	41,000	65,000
Contractual Services	87,004	50,000	100,000
Commodities	5,594	6,000	25,000
Capital Outlay	33,294	30,000	60,000
Commercial and General			
Personal Services	36,461	40,000	60,000
Contractual Services	25,026	25,000	50,000
Commodities	12,341	15,000	20,000
Capital Outlay	33,269	35,000	50,000
Transfer to General			200,000
Deposit Refund	10		
Sales & Compensation Tax	4,209	4,000	10,000
Protection Fee	404	500	1,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**324,351**	**295,000**	**801,000**
Unencumbered Cash Balance Dec 31	542,080	527,580	14,080
2020/2021/2022 Budget Authority Amount:	897,000	815,000	801,000

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for this projected budget.

City of Mankato 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	123,537	149,421	178,476
Receipts:			
Sewer Use Fee	98,692	103,000	110,000
Reimbursements			
Transfer from Sewer Replacement Fund			
Transfer from Electric Utility Fund		5,000	100,000
Interest on Idle Funds	2,095	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**100,787**	**110,000**	**212,000**
Resources Available:	**224,324**	**259,421**	**390,476**
Expenditures:			
Commercial and General			
Personal Services	25,343	30,000	70,000
Contractual Services	18,828	20,000	60,000
Commodities	9,785	10,000	40,000
Capital Outlay			220,476
Non-Operational Expense			
Debt Service	20,947	20,945	
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**74,903**	**80,945**	**390,476**
Unencumbered Cash Balance Dec 31	149,421	178,476	0
2020/2021/2022 Budget Authority Amount:	337,947	325,000	390,476

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for this projected budget.

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NON-BUDGETED FUNDS (A)

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

2022

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Machine		**Utility Meter Deposit**		**Electric Construction**		**Sewer Replacement**		**State Block Grant**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	11,616	Cash Balance Jan 1	66,956	Cash Balance Jan 1	952,914	Cash Balance Jan 1	48,472	Cash Balance Jan 1	7,486	1,087,444
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	46	Interest	338	Interest	8,321	Interest	754	Grants	20,301	
Total Receipts	46	Total Receipts	338	Total Receipts	8321	Total Receipts	754	Total Receipts	20301.43	29,760
Resources Available:	11,662	Resources Available:	67,294	Resources Available:	961,235	Resources Available:	49,226	Resources Available:	27,787	1,117,204
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Machinery & Equipment	2,208							Capital	8,906	
Total Expenditures	2,208	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	8,906	11,114
Cash Balance Dec 31	9,454	Cash Balance Dec 31	67,294	Cash Balance Dec 31	961,235	Cash Balance Dec 31	49,226	Cash Balance Dec 31	18,881	**1,106,090** **
										1,106,090 **

**Note: These two block figures should agree.

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for this projected budget.

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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:		
Airport Improvement		**Gifts/Grants Fund**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	7,171	Cash Balance Dec 31	0	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		7,171
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Local Grants	86,650							
		Donations	400							
Total Receipts	0	Total Receipts	87050	Total Receipts	0	Total Receipts	0	Total Receipts	0	87,050
Resources Available:	7,171	Resources Available:	87,050	Resources Available:	0	Resources Available:	0	Resources Available:	0	94,221
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	62,206							
Total Expenditures	0	Total Expenditures	62,206	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	62,206
Cash Balance Dec 31	7,171	Cash Balance Dec 31	24,844	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**32,015** **
										32,015 **

**Note: These two block figures should agree.

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for this projected budget.

State of Kansas
City

NOTICE OF BUDGET HEARING

The governing body of

City of Mankato

will meet on at at City Office 217 S High St 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 Office 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	305,058	50.974	409,000	52.017	804,000	182,165	52.611
Debt Service							
Library	18,017	5.426	20,995	5.302	23,900	17,313	5.000
Employee Benefits	44,457	4.768	44,100	7.046	51,500	30,969	8.944
Special Street Maint			15,000	4.626	30,000	15,903	4.593
Special Highway			10,000		160,000		
Noxious Weed	951		500		3,367		
Sp Law & Fire Equip			5,000		169,646		
Special Sales Tax Infr. Fund	49,035		50,000		478,372		
Special Parks	45		100		722		
Economic Development	18,534		50,000		384,997		
Electric Utility	805,247		844,500		1,515,000		
Water Utility	324,351		295,000		801,000		
Sewer Utility	74,903		80,945		390,476		
Non-Budgeted Funds-A	11,114						
Non-Budgeted Funds-B	62,206						
Totals	1,713,918	61.168	1,825,140	68.991	4,812,980	246,350	71.148
*Revenue Neutral Rate***							*65.619*
Less: Transfers	0		40,000		412,000		
Net Expenditure	1,713,918		1,785,140		4,400,980		
Total Tax Levied	197,015		227,199		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,220,924		3,293,222		3,462,490		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	68,334	40,084	20,397
Lease Purchase Principal	82,177	112,197	76,266
Total	150,511	152,281	96,663

*Tax rates are expressed in mills

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

Barry Parsons

City Official Title: City Administrator

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for this projected budget.

City of Mankato 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
Special Street Maint			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2021 July 1 Valuation: 3,462,490

Valuation Factor: 3,462.490

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.

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for this projected budget.

City of Mankato

Summary of Significant Assumptions and Selected Information - Substantially All Disclosures Required By The Regulatory Basis Of Accounting As Prescribed By The State of Kansas Are
Year Ending December 31, 2022

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects Management's judgment as of July 15, 2021, the date of this projection, of the expected conditions if the hypothetical assumptions occur. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. This summary of assumptions is not all-inclusive and the budget is based on circumstances and conditions existing at the time it was prepared.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

Receipts –

a. Budgeted property tax revenues for 2022 are based on estimates provided by the County Treasurer, and the property evaluation provided by the County Clerk.

b. Water sales and sewer charges budgeted for 2022 were increased based on increases or potential increases to rates.

c. Other 2022 budgeted receipts are deemed to be similar to prior years with increases anticipated.

Expenditures –

a. Budgeted expenditures for personal services in 2022 were increased due to expected annual pay rate increases and increased costs of employee benefits.

b. Budgeted payments for debt are based on the amortization schedules for each bond.

c. Other 2022 budgeted expenditures are deemed to be similar to prior years with increases anticipated.

d. No major projects are anticipated for 2022 at this time.

e. There will not be any catastrophic events or circumstances beyond the City's control that would affect the above assumptions.

Note C: BASIS OF ACCOUNTING

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recongnized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

feed daily on the
king Him in prayer
tating, contemplat-
digesting His Word.
end time with Him
When we put our-
sence daily, we can
of God.
osie Campbell was
ine Ward.
ndy, Brian, and
visited her parents,
Franco, on Sunday.

cue.
y Reynolds, Beloit,
ternoon visitors of
kylar Frasier, Salem,
asier were also at the
Sunday. The group
cream and cupcakes
e 72nd birthday of
band, Doug, last Sun-

nny Barnes went to
Sunday evening and
with David and Lori
Jungle Cruise which
ng movie.
ning was the guest of
t the Grate Gift Shop
11th birthday. Guests
cream and cake after
pened her cards and
were Twila Morris,
n Warneking, Cheryl
na Jackson, Nick and
Braiden and Kaya
Peggy Wilson, Tatum
Glenny Barnes, Clint,
nd Izzy Luchtel, and
s, Greg Manning and

Methodist Church will
ug. 22, Burr Oak Fel-
ng at 6:30 p.m. Every-
o come for an evening
p, fellowship time and

Services

Acute inpatient care, Skilled and intermediate Swing beds,
Outpatient care, Physical Therapy, Rural Health Clinic - Adults and Pediatrics,
Monthly Cardiology Clinic, Crestvue Cottage Apartments, 24 Hour Emergency Room

Diagnostic

Laboratory, Digital Radiology, EKG, CT Scans, MRI, Bone Density,
Holter Monitoring, Annual Health Fair Participant

Rehabilitation

Diabetic Eductation, Physical Therapy, Speech Therapy, Occupational Therapy

JEWELL COUNTY RURAL HEALTH CLINIC
HOURS: Monday - Thursday: 8 a.m - noon; 1 - 5 p.m.
Friday: 8 a.m. - noon - 785-378-3511
100 Crestvue Ave, Mankato, Kan. 66956

JEWELL COUNTY HOSPITAL
100 Crestvue Ave.
Mankato, Kan. 66956
785-378-3137

21.18

NOTICE OF BUDGET HEARING

The governing body of

City of Mankato

will meet on August 31, 2021 at 7:30 pm at City Office 217 S High St 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.

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

Barry Parsons

City Official Title: City Administrator

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for this projected budget.

Resolution No. _____

A RESOLUTION OF THE CITY OF Mankato, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Mankato was calculated as 65.619 mills by the Jewell County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 31, 2021, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Mankato having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF MANKATO:

The City of Mankato shall levy a property tax rate exceeding the Revenue Neutral Rate of 65.619 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 31st day of August 2021 and **SIGNED** by the Mayor.

Mayor

Attested:

Sharon McCormick

City Clerk - Interim