

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

Budgeted Year: 2024

Library found in: City of Downs, Kansas
Osborne County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2023</u>	Proposed Year <u>2024</u>
Ad Valorem Tax	\$22,848	\$26,162
Delinquent Tax	\$500	\$500
Motor Vehicle Tax	\$3,700	\$2,913
Recreational Vehicle Tax	\$62	\$53
16/20M Vehicle Tax	\$17	\$20
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$27,127	\$29,648
Difference in Total Taxes:	\$2,521	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$5,087,755	\$5,824,998
Did Assessed Valuation Decrease?	No	
Levy Rate	4.491	4.491
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

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

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

City of Downs, Kansas

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	264,734	353,223	372,388
Receipts:			
Ad Valorem Tax	174,998	258,401	xxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	10,421	3,000	3,000
Motor Vehicle Tax	45,943	32,685	32,939
Recreational Vehicle Tax	867	545	600
16/20M Vehicle Tax	305	150	222
Commercial Vehicle Tax	1,206	932	858
Watercraft Tax	354	294	488
Gross Earning (Intangible) Tax	13,677	12,616	9,551
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Highway Connecting Links	10,000	8,000	8,000
Local Sales Tax	119,754	98,000	98,000
Franchise Tax	87,813	69,000	69,000
Dog Licenses	2,010	2,000	2,000
Other Licenses and Permits	6,849	7,000	7,000
Rural Fire Contracts & Runs	15,000	15,000	16,500
Swimming Pool	12,243	12,000	12,000
Court Fines & Impound Fees	650	2,000	2,000
Rent	2,830	7,000	7,000
Clinic Rent	4,200	4,000	4,000
Reimbursements	23,372	1,000	1,000
Sale of Cemetery Lots & City Property	22,309	0	0
Transfer from Water & Sewer Utility	25,000	25,000	25,000
Memorials Fire Department	23,124	0	0
Donations	20,846	0	0
Federal Grant	62,112	0	0
Transfer from ARPA Fund	0	16,526	10,000
In Lieu of Taxes (IRB)	6,290	5,000	5,000
Prior Year Cancelled Encumbrance	1,507	0	0
Interest on Idle Funds	1,621	3,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous	22,725	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	718,026	588,149	322,158
Resources Available:	982,760	941,372	694,546

City of Downs, Kansas

FUND PAGE - GENERAL

Adopted Budget

General

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	982,760	941,372	694,546
Expenditures:			
General Government	126,209	119,500	130,000
Maintenance Shop	0	10,000	10,000
Street Improvement	119,484	132,484	137,485
Fire	26,151	31,500	31,500
Park	31,211	36,000	36,000
Recreation	0	5,000	5,000
Swimming Pool	50,625	40,500	40,500
Cemetery	14,193	12,000	12,000
Memorial Hall	15,371	14,000	14,700
Sub-Total detail page	383,244	400,984	417,185
Audit and Budget	7,850	10,000	10,000
Utilities	63,509	60,000	70,000
Employee benefits	62,867	90,000	90,000
Transfer to City Equipment Reserve Fund	19,860	5,000	5,000
Transfer to Fire Equipment Reserve Fund	36,060	2,000	2,000
Clinic	534	1,000	1,000
Transfer to ARPA Grant Fund	55,613	0	0
Cash Forward (2024 column)			395,208
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	629,537	568,984	990,393
Unencumbered Cash Balance Dec 31	353,223	372,388	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	775,152	752,387	990,393
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	990,393
		Tax Required	295,847
		Delinquent Comp Rate: 0.0%	0
		Amount of 2023 Ad Valorem Tax	295,847

No assurance is provided.

City of Downs, Kansas

2024

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Salaries	35,742	60,000	50,000
Contractual	78,102	55,000	70,000
Commodities	12,365	4,500	10,000
Total	126,209	119,500	130,000
Maintenance Shop			
Contractual	0	5,000	5,000
Commodities	0	5,000	5,000
Total	0	10,000	10,000
Street Improvement			
Personal Services	4,767	13,000	5,000
Contractual	70,346	60,000	70,000
Commodities	44,371	42,000	45,000
Lease Purchases	0	17,484	17,485
Total	119,484	132,484	137,485
Fire			
Personal Services	3,000	7,000	3,000
Contractual	14,154	23,000	23,000
Commodities	8,997	1,500	5,500
Total	26,151	31,500	31,500
Park			
Personal Services	16,889	22,000	22,000
Contractual	2,062	7,500	7,500
Commodities	12,260	6,500	6,500
Total	31,211	36,000	36,000
Recreation			
Contractual	0	2,500	2,500
Commodities	0	2,500	2,500
Total	0	5,000	5,000
Swimming Pool			
Personal Services	26,549	26,000	26,000
Contractual	2,239	7,500	7,500
Commodities	21,837	7,000	7,000
Total	50,625	40,500	40,500
Cemetery			
Personal Services	9,655	9,000	9,000
Contractual	1,395	2,000	2,000
Commodities	3,143	1,000	1,000
Total	14,193	12,000	12,000
Memorial Hall			
Personal Services	9,655	9,100	9,500
Contractual	3,421	4,200	4,200
Commodities	2,295	700	1,000
Total	15,371	14,000	14,700
Page Total	383,244	400,984	417,185

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

City of Downs, Kansas

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Debt Service			
Unencumbered Cash Balance Jan 1	844	5,305	21,753
Receipts:			
Ad Valorem Tax	151,868	113,391	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,807	500	500
Motor Vehicle Tax	8,196	28,361	14,455
Recreational Vehicle Tax	155	473	264
16/20M Vehicle Tax	55	131	98
Commercial Vehicle Tax	215	809	377
Watercraft Tax	61	255	214
Transfer from Water and Sewer Utility	70,000	70,000	70,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	232,357	213,920	85,908
Resources Available:	233,201	219,225	107,661
Expenditures:			
Water Loan - Principal	87,606	27,589	28,616
Water Loan - Interest	42,914	3,480	2,452
Sewer Loan - Principal	83,243	85,396	87,604
Sewer Loan - Interest	14,133	13,567	11,348
Water Loan - Principal	0	62,567	64,166
Water Loan - Interest	0	4,873	4,652
Cash Basis Reserve (2024 column)			38,643
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	227,896	197,472	237,481
Unencumbered Cash Balance Dec 31	5,305	21,753	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	237,038	254,779	237,481
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	237,481
		Tax Required	129,820
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			129,820

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Library			
Unencumbered Cash Balance Jan 1	0	0	2,266
Receipts:			
Ad Valorem Tax	19,816	22,848	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	780	500	500
Motor Vehicle Tax	3,372	3,700	2,913
Recreational Vehicle Tax	64	62	53
16/20M Vehicle Tax	23	17	20
Commercial Vehicle Tax	89	106	76
Watercraft Tax	24	33	43
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	24,168	27,266	3,605
Resources Available:	24,168	27,266	5,871
Expenditures:			
Appropriation to Library	24,168	25,000	32,033
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	24,168	25,000	32,033
Unencumbered Cash Balance Dec 31	0	2,266	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	24,633	30,630	32,033
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	32,033
		Tax Required	26,162
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			26,162

No assurance is provided.

City of Downs, Kansas

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Industrial Promotion	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	13,093	8,730	13,783
Receipts:			
Ad Valorem Tax	5	5,052	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	158	0	0
Motor Vehicle Tax	0	1	644
Recreational Vehicle Tax	0	0	12
16/20M Vehicle Tax	0	0	4
Commercial Vehicle Tax	0	0	17
Watercraft Tax	0	0	10
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	163	5,053	687
Resources Available:	13,256	13,783	14,470
Expenditures:			
Payments to Downs Enterprise	4,526	0	0
Cash Forward (2024 column)			20,256
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,526	0	20,256
Unencumbered Cash Balance Dec 31	8,730	13,783	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	7,529	13,625	20,256
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 0.0%			
Amount of 2023 Ad Valorem Tax			

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 0.0%			
Amount of 2023 Ad Valorem Tax			

No assurance is provided.

City of Downs, Kansas

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	102,124	111,786	124,609
Receipts:			
State of Kansas Gas Tax	21,929	22,190	22,030
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	21,929	22,190	22,030
Resources Available:	124,053	133,976	146,639
Expenditures:			
Contractual Services	4,267	2,000	2,000
Commodities	8,000	100	100
Bobcat Loader Lease Purchase	0	7,267	8,283
Cash Forward (2024 column)			136,256
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,267	9,367	146,639
Unencumbered Cash Balance Dec 31	111,786	124,609	0
2022/2023/2024 Budget Authority Amount:	118,422	129,363	146,639

Adopted Budget

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Cemetery Care			
Unencumbered Cash Balance Jan 1	9,946	10,889	8,889
Receipts:			
Donations	875	500	500
Interest on Idle Funds	68		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	943	500	500
Resources Available:	10,889	11,389	9,389
Expenditures:			
Contractual Services	0	1,000	1,000
Commodities	0	1,000	1,000
Capital Outlay	0	500	500
Cash Forward (2024 column)			6,889
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	2,500	9,389
Unencumbered Cash Balance Dec 31	10,889	8,889	0
2022/2023/2024 Budget Authority Amount:	10,303	8,446	9,389

No assurance is provided.

City of Downs, Kansas

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Special Parks and Recreation			
Unencumbered Cash Balance Jan 1	1,944	1,105	2,105
Receipts:			
Grain Sales	2,167	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,167	2,000	2,000
Resources Available:	4,111	3,105	4,105
Expenditures:			
Commodities	3,006	1,000	4,105
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,006	1,000	4,105
Unencumbered Cash Balance Dec 31	1,105	2,105	0
2022/2023/2024 Budget Authority Amount:	3,880	4,944	4,105

Adopted Budget

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
ARPA Grant			
Unencumbered Cash Balance Jan 1	58,908	94,646	78,120
Receipts:			
Transfer from General	55,613	0	0
Interest on Idle Funds			
Miscellaneous	125	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	55,738	0	0
Resources Available:	114,646	94,646	78,120
Expenditures:			
Transfer to General	0	16,526	10,000
Transfer to Fire Equipment Reserve	20,000	0	0
Cash Forward (2024 column)			68,120
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	20,000	16,526	78,120
Unencumbered Cash Balance Dec 31	94,646	78,120	0
2022/2023/2024 Budget Authority Amount:	0	84,521	78,120

See Tab A

No assurance is provided.

City of Downs, Kansas

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water and Sewer Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,147	90,837	76,355
Receipts:			
Sales	446,577	408,000	408,000
Connection Fees	1,660	100	100
Reimbursed Expenses	0	1,000	1,000
Expansion Contribution	0	0	0
Loan Proceeds	0	0	0
CDBG Proceeds	0	0	0
Prior Year Cancelled Encumbrances	1,403	0	0
Interest on Idle Funds			
Miscellaneous	13,923	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	463,563	409,100	409,100
Resources Available:	464,710	499,937	485,455
Expenditures:			
Water Production			
Personal Services	24,307	31,000	31,000
Contractual	52,710	40,000	60,000
Commodities	68,972	112,000	92,000
Bobcat Loader Lease Purchase	0	4,500	4,500
Sewer			
Personal Services	24,138	29,000	29,000
Contractual	17,580	11,000	16,000
Commodities	8,244	20,000	15,000
Bobcat Loader Lease Purchase	0	4,500	4,500
Ditch Witch Vacuum	0	5,791	5,791
General and Administrative			
Personal Services	41,758	34,000	34,000
Contractual	30,942	25,000	33,000
Commodities	2,641	1,000	2,000
Ditch Witch Vacuum	0	5,791	5,791
Other Expenditures			
Sales Tax	4,291	3,000	3,000
Water Protection Fee	1,761	2,000	2,000
Transfer to Bond and Interest - Water	70,000	70,000	70,000
Transfer to General Fund	25,000	25,000	25,000
Cash Forward (2024 column)			52,873
Miscellaneous	1,529	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	373,873	423,582	485,455
Unencumbered Cash Balance Dec 31	90,837	76,355	0
2022/2023/2024 Budget Authority Amount:	413,638	415,347	485,455

See Tab C

No assurance is provided.

2024

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Fire Equipment Reserve		Freda Collar Trust		Sypulski Trust		Memorial Hall		Truck Route	
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
15,375	2,132	2,132	33,830	33,830	22,938	4,480	78,755		
Receipts:									
Grant	2,257	None	0	0	Grants	0	0	None	0
Trf from General Fund	36,060								
Trf from ARPA	20,000								
Donation (2023)	200								
Total Receipts	58,517	Total Receipts	0	0	Total Receipts	0	0	Total Receipts	0
Resources Available:	73,892	Resources Available:	2,132	33,830	Resources Available:	22,938	4,480	Resources Available:	137,272
Expenditures:									
Bunker Gear	46,716	None	0	0	Commodities	57	0	None	0
Total Expenditures	46,716	Total Expenditures	0	0	Total Expenditures	57	0	Total Expenditures	46,773
Cash Balance Dec 31	27,176	Cash Balance Dec 31	2,132	33,830	Cash Balance Dec 31	22,881	4,480	Cash Balance Dec 31	90,499

**Note: These two block figures should agree.

No assurance is provided.

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City of Downs'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 27, 2023, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions. The City has to the best of their ability, evaluated the future estimated effects of COVID-19 on the City's receipts and expenditures.