



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	254,666	46,590	857	281	2,109	449
Debt Service	45,426	8,310	153	50	376	80
Library	18,687	3,419	63	21	155	33
Industrial Promotion	4	1	0	0	0	0
TOTAL	318,783	58,320	1,073	352	2,640	562

County Treas Motor Vehicle Estimate	<u>58,320</u>					
County Treas Recreational Vehicle Estimate		<u>1,073</u>				
County Treas 16/20M Vehicle Estimate			<u>352</u>			
County Treas Commercial Vehicle Tax Estimate				<u>2,640</u>		
County Treas Watercraft Tax Estimate						<u>562</u>

Motor Vehicle Factor	<u>0.18295</u>					
Recreational Vehicle Factor		<u>0.00337</u>				
16/20M Vehicle Factor			<u>0.00110</u>			
Commercial Vehicle Factor				<u>0.00828</u>		
Watercraft Factor						<u>0.00176</u>

No assurance is provided.



**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
<b>Total G.O. Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue Bonds:											
None											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
KDHE - Water Supply	8/1/2006	2/1/2026	3.69	436,873	153,381	Feb/Aug	Feb/Aug	5,425	25,643	4,470	26,598
KDHE - Sewer	3/1/2009	9/1/2028	2.57	1,189,333	711,056	Mar/Sept	Mar/Sept	17,838	81,144	15,730	83,242
KDHE - Water Supply	12/20/2018	8/1/2040	2.54	1,580,532	1,580,532	Feb/Aug	Feb/Aug	39,758	61,524	38,185	63,097
<b>Total Other</b>					<b>2,444,969</b>			<b>63,021</b>	<b>168,311</b>	<b>58,385</b>	<b>172,937</b>
<b>Total Indebtedness</b>					<b>2,444,969</b>			<b>63,021</b>	<b>168,311</b>	<b>58,385</b>	<b>172,937</b>

No assurance is provided.



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

**Budgeted Year: 2022**

Library found in: City of Downs, Kansas  
Osborne 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	Proposed Year
	<u>2021</u>	<u>2022</u>
Ad Valorem Tax	\$18,687	\$20,442
Delinquent Tax	\$500	\$500
Motor Vehicle Tax	\$3,465	\$3,419
Recreational Vehicle Tax	\$69	\$63
16/20M Vehicle Tax	\$33	\$21
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
<b>TOTAL TAXES</b>	<b>\$22,754</b>	<b>\$24,445</b>
Difference in Total Taxes:	\$1,691	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$4,139,709	\$4,527,285
Did Assessed Valuation Decrease?	No	
Levy Rate	4.515	4.515
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

2022

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

Adopted Budget <b>General</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	231,254	317,203	265,867
Receipts:			
Ad Valorem Tax	263,546	254,666	xxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	7,963	3,000	3,000
Motor Vehicle Tax	48,202	46,493	46,590
Recreational Vehicle Tax	779	918	857
16/20M Vehicle Tax	446	438	281
Commercial Vehicle Tax	2,103	2,226	2,109
Watercraft Tax	448	481	449
Gross Earning (Intangible) Tax	0	9,643	12,433
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Highway Connecting Links	10,007	8,000	8,000
Local Sales Tax	108,825	98,000	98,000
Franchise Tax	67,729	69,000	69,000
Dog Licenses	1,740	2,000	2,000
Other Licenses and Permits	12,313	7,000	7,000
Rural Fire Contracts & Runs	15,000	15,000	15,000
Swimming Pool	14,997	12,000	12,000
Court Fines & Impound Fees	3,945	2,000	2,000
Rent	640	7,000	7,000
Clinic Rent	4,200	4,000	4,000
Reimbursements	6,769	1,000	1,000
Sale of Cemetery Lots & City Property	1,927	0	0
Transfer from Water & Sewer Utility	25,000	25,000	25,000
Memorials Fire Department	6,071	0	0
In Lieu of Taxes (IRB)	10,957	5,000	5,000
Interest on Idle Funds	3,125	3,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous	13,530	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>630,262</b>	<b>580,865</b>	<b>328,719</b>
<b>Resources Available:</b>	<b>861,516</b>	<b>898,068</b>	<b>594,586</b>

City of Downs, Kansas

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Resources Available:</b>	861,516	898,068	594,586
Expenditures:			
General Government	101,070	119,500	119,500
Maintenance Shop	0	0	0
Street Improvement	115,452	109,786	129,787
Fire	42,795	39,500	39,500
Park	26,126	26,000	36,000
Swimming Pool	58,660	40,500	40,500
Cemetery	13,146	12,000	12,000
Memorial Hall	16,025	14,000	14,000
Sub-Total detail page	373,274	361,286	391,287
Ambulance	7,500	0	0
Audit and Budget	9,150	9,150	10,000
Utilities	56,040	55,000	55,000
Employee benefits	85,899	90,000	90,000
Transfer to City Equipment Reserve Fund	10,700	5,000	5,000
Transfer to Fire Equipment Reserve Fund	0	2,000	2,000
Clinic	1,750	1,000	1,000
Demolition	0	0	0
Transfer to Special Park & Rec Fund	0	2,765	0
Transfer to General Fund	0	106,000	0
Cash Forward (2022 column)			220,865
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>544,313</b>	<b>632,201</b>	<b>775,152</b>
Unencumbered Cash Balance Dec 31	317,203	265,867	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	836,467	844,063	775,152
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		775,152
		Tax Required	180,566
	Delinquent Comp Rate: 0.0%		0
	Amount of 2021 Ad Valorem Tax		180,566

**No assurance is provided.**



City of Downs, Kansas

2022

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Government			
Salaries	39,019	60,000	60,000
Contractual	56,332	55,000	55,000
Commodities	5,719	4,500	4,500
<b>Total</b>	<b>101,070</b>	<b>119,500</b>	<b>119,500</b>
Maintenance Shop			
Contractual	0	0	0
Commodities	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Street Improvement			
Personal Services	8,061	13,000	13,000
Contractual	10,347	40,000	60,000
Commodities	82,257	42,000	42,000
Lease Purchases	14,787	14,786	14,787
<b>Total</b>	<b>115,452</b>	<b>109,786</b>	<b>129,787</b>
Fire			
Personal Services	15,678	15,000	15,000
Contractual	1,682	23,000	23,000
Commodities	25,435	1,500	1,500
<b>Total</b>	<b>42,795</b>	<b>39,500</b>	<b>39,500</b>
Park			
Personal Services	0	12,000	22,000
Contractual	7,868	7,500	7,500
Commodities	18,258	6,500	6,500
<b>Total</b>	<b>26,126</b>	<b>26,000</b>	<b>36,000</b>
Swimming Pool			
Personal Services	26,715	26,000	26,000
Contractual	3,094	7,500	7,500
Commodities	28,851	7,000	7,000
<b>Total</b>	<b>58,660</b>	<b>40,500</b>	<b>40,500</b>
Cemetery			
Personal Services	11,304	9,000	9,000
Contractual	1,432	2,000	2,000
Commodities	410	1,000	1,000
<b>Total</b>	<b>13,146</b>	<b>12,000</b>	<b>12,000</b>
Memorial Hall			
Personal Services	11,303	9,100	9,100
Contractual	3,799	4,200	4,200
Commodities	923	700	700
<b>Total</b>	<b>16,025</b>	<b>14,000</b>	<b>14,000</b>
<b>Page Total</b>	<b>373,274</b>	<b>361,286</b>	<b>391,287</b>

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

City of Downs, Kansas

2022

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

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Debt Service</b>			
Unencumbered Cash Balance Jan 1	3,225	133	388
Receipts:			
Ad Valorem Tax	45,467	45,426	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,490	500	500
Motor Vehicle Tax	8,735	8,425	8,310
Recreational Vehicle Tax	141	167	153
16/20M Vehicle Tax	81	79	50
Commercial Vehicle Tax	381	403	376
Watercraft Tax	81	87	80
Transfer from Water and Sewer Utility	70,500	70,500	70,500
Transfer from General Fund	0	106,000	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>126,876</b>	<b>231,587</b>	<b>79,969</b>
<b>Resources Available:</b>	<b>130,101</b>	<b>231,720</b>	<b>80,357</b>
Expenditures:			
Water Loan - Principal	24,722	25,643	26,598
Water Loan - Interest	6,346	5,425	4,470
Sewer Loan - Principal	79,098	81,144	83,242
Sewer Loan - Interest	19,802	17,838	15,730
Water Loan - Principal	0	61,524	63,097
Water Loan - Interest	0	39,758	38,185
Cash Basis Reserve (2022 column)			5,716
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>129,968</b>	<b>231,332</b>	<b>237,038</b>
Unencumbered Cash Balance Dec 31	133	388	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	131,697	130,298	237,038
		Non-Appropriated Balance	
<b>See Tab C</b>		Total Expenditure/Non-Appr Balance	237,038
		Tax Required	156,681
Delinquent Comp Rate:	0.0%		0
Amount of 2021 Ad Valorem Tax			156,681

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Library</b>			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	18,704	18,687	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	618	500	500
Motor Vehicle Tax	3,593	3,465	3,419
Recreational Vehicle Tax	58	69	63
16/20M Vehicle Tax	33	33	21
Commercial Vehicle Tax	157	166	155
Watercraft Tax	32	36	33
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>23,195</b>	<b>22,956</b>	<b>4,191</b>
<b>Resources Available:</b>	<b>23,195</b>	<b>22,956</b>	<b>4,191</b>
Expenditures:			
Appropriation to Library	23,195	22,956	24,633
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>23,195</b>	<b>22,956</b>	<b>24,633</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	23,758	22,956	24,633
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,633
		Tax Required	20,442
Delinquent Comp Rate:	0.0%		0
Amount of 2021 Ad Valorem Tax			20,442

No assurance is provided.

City of Downs, Kansas

2022

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

Adopted Budget <b>Industrial Promotion</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,034	12,111	7,524
Receipts:			
Ad Valorem Tax	4,016	4	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	130	100	0
Motor Vehicle Tax	771	744	1
Recreational Vehicle Tax	12	15	0
16/20M Vehicle Tax	7	7	0
Commercial Vehicle Tax	34	36	0
Watercraft Tax	7	8	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>4,977</b>	<b>914</b>	<b>1</b>
<b>Resources Available:</b>	<b>12,011</b>	<b>13,025</b>	<b>7,525</b>
Expenditures:			
Payments to Downs Enterprise	-100	5,501	7,529
Cash Forward (2022 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp	Exceed 10% Rule		
<b>Total Expenditures</b>	<b>-100</b>	<b>5,501</b>	<b>7,529</b>
Unencumbered Cash Balance Dec 31	12,111	7,524	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	7,337	5,601	7,529
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,529
		Tax Required	4
Delinquent Comp Rate:	0.0%		0
Amount of 2021 Ad Valorem Tax			4

Adopted Budget <b>0</b>	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	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			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
Amount of 2021 Ad Valorem Tax			0

**No assurance is provided.**

City of Downs, Kansas

2022

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	102,137	90,123	97,492
Receipts:			
State of Kansas Gas Tax	21,286	21,050	20,930
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>21,286</b>	<b>21,050</b>	<b>20,930</b>
<b>Resources Available:</b>	<b>123,423</b>	<b>111,173</b>	<b>118,422</b>
Expenditures:			
Contractual Services	0	2,000	2,000
Commodities	27,509	100	100
Ditch Witch Lease Purchase	5,791	11,581	11,582
Cash Forward (2022 column)			104,740
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>33,300</b>	<b>13,681</b>	<b>118,422</b>
Unencumbered Cash Balance Dec 31	90,123	97,492	0
2020/2021/2022 Budget Authority Amount:	142,113	140,597	118,422

Adopted Budget

<b>Cemetery Care</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	8,776	9,603	9,703
Receipts:			
Donations	709	500	500
Interest on Idle Funds	118	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>827</b>	<b>600</b>	<b>600</b>
<b>Resources Available:</b>	<b>9,603</b>	<b>10,203</b>	<b>10,303</b>
Expenditures:			
Contractual Services	0	0	1,000
Commodities	0	500	1,000
Capital Outlay	0	0	500
Cash Forward (2022 column)			7,803
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>500</b>	<b>10,303</b>
Unencumbered Cash Balance Dec 31	9,603	9,703	0
2020/2021/2022 Budget Authority Amount:	9,702	7,477	10,303

**No assurance is provided.**

City of Downs, Kansas

2022

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Parks and Recreation</b>	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	2,083	-2,765	1,880
Receipts:			
Transfer from General Fund	0	2,765	0
Grain Sales	319	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>319</b>	<b>4,765</b>	<b>2,000</b>
<b>Resources Available:</b>	<b>2,402</b>	<b>2,000</b>	<b>3,880</b>
Expenditures:			
Commodities	5,167	120	3,880
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>5,167</b>	<b>120</b>	<b>3,880</b>
Unencumbered Cash Balance Dec 31	-2,765	1,880	0
2020/2021/2022 Budget Authority Amount:	8,513	5,800	3,880

**See Tab B**

Adopted Budget

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

**No assurance is provided.**

City of Downs, Kansas

2022

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

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Water and Sewer Utility</b>			
Unencumbered Cash Balance Jan 1	-38,359	-1,982	4,538
Receipts:			
Sales	361,433	380,000	408,000
Connection Fees	1,006	100	100
Reimbursed Expenses	4,703	1,000	1,000
Expansion Contribution	1,300	0	0
Loan Proceeds	836,342	660,375	0
CDBG Proceeds	330,765	262,235	0
Interest on Idle Funds			
Miscellaneous	8,127		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,543,676</b>	<b>1,303,710</b>	<b>409,100</b>
<b>Resources Available:</b>	<b>1,505,317</b>	<b>1,301,728</b>	<b>413,638</b>
Expenditures:			
Water Production			
Personal Services	30,991	30,000	31,000
Contractual	44,445	40,000	40,000
Commodities	151,248	112,000	112,000
Sewer			
Personal Services	28,261	28,000	29,000
Contractual	11,838	11,000	11,000
Commodities	23,513	20,000	20,000
General and Administrative			
Personal Services	33,161	30,000	34,000
Contractual	25,361	25,000	25,000
Commodities	2,505	1,000	1,000
Other Expenditures			
Sales Tax	3,434	3,000	3,000
Water Protection Fee	1,850	2,000	2,000
Transfer to Bond and Interest - Water	70,500	70,500	70,500
Transfer to General Fund	25,000	0	0
Water Treatment Plant	1,055,192	924,690	0
Cash Forward (2022 column)			35,138
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,507,299</b>	<b>1,297,190</b>	<b>413,638</b>
Unencumbered Cash Balance Dec 31	-1,982	4,538	0
2020/2021/2022 Budget Authority Amount:	426,875	351,100	413,638

**See Tab A**

**See Tab C**

**No assurance is provided.**

**See Tab B**

City of Downs, Kansas

**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:		
<b>Fire Equipment Reserve</b>		<b>Freda Collar Trust</b>		<b>Sypulski Trust</b>		<b>Memorial Hall</b>		<b>Truck Route</b>		<b>Total</b>
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	14,152	Cash Balance Jan 1	2,132	Cash Balance Jan 1	33,830	Cash Balance Jan 1	38,681	Cash Balance Jan 1	4,480	93,275
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant	975	None	0	None	0	Grants	0	None	0	
Trf from General Fund	10,700									
Total Receipts	11,675	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	11,675
Resources Available:	25,827	Resources Available:	2,132	Resources Available:	33,830	Resources Available:	38,681	Resources Available:	4,480	104,950
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	None	0	None	0	Commodities	15,717	None	0	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	15,717	Total Expenditures	0	15,717
Cash Balance Dec 31	25,827	Cash Balance Dec 31	2,132	Cash Balance Dec 31	33,830	Cash Balance Dec 31	22,964	Cash Balance Dec 31	4,480	<b>89,233</b> **
										<b>89,233</b> **

\*\*Note: These two block figures should agree.

**No assurance is provided.**

City of Downs, Kansas

**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:		
<b>Cemetery Endowment</b>		<b>Ambulance Fund</b>		<b>Marie Thomas Trust</b>		<b>Memorial Park Trust Fun</b>		<b>Geometric Fund</b>		<b>Total</b>
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Dec 31	18,067	Cash Balance Dec 31	5,653	Cash Balance Dec 31	6,292	Cash Balance Dec 31	2,551	Cash Balance Dec 31	32,096	64,659
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None	0	None	0	None	0	Donations	595	Grants	36,969	
<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>595</b>	<b>Total Receipts</b>	<b>36969</b>	<b>37,564</b>
<b>Resources Available:</b>	<b>18,067</b>	<b>Resources Available:</b>	<b>5,653</b>	<b>Resources Available:</b>	<b>6,292</b>	<b>Resources Available:</b>	<b>3,146</b>	<b>Resources Available:</b>	<b>69,065</b>	<b>102,223</b>
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	None	0	None	0	None	0	Contractual Services	27,755	
<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>27,755</b>	<b>27,755</b>
<b>Cash Balance Dec 31</b>	<b>18,067</b>	<b>Cash Balance Dec 31</b>	<b>5,653</b>	<b>Cash Balance Dec 31</b>	<b>6,292</b>	<b>Cash Balance Dec 31</b>	<b>3,146</b>	<b>Cash Balance Dec 31</b>	<b>41,310</b>	<b>74,468</b> **
										<b>74,468</b> **

\*\*Note: These two block figures should agree.

<b>No assurance is provided.</b>
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**NOTICE OF RATE AND BUDGET HEARING**

The governing body of  
**City of Downs, Kansas**

will meet on September 7, 2021 at 6:10 PM at City Hall, Downs, KS 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, Downs, KS and will be available at this hearing.

**Revenue Neutral Rate Hearing will be held beginning at 6:00 PM immediately preceding the budget adoption 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.

FUND	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	544,313	60.605	632,201	61.518	775,152	180,566	39.884
Debt Service	129,968	10.983	231,332	10.974	237,038	156,681	34.608
Library	23,195	4.518	22,956	4.515	24,633	20,442	4.515
Industrial Promotion		0.970	5,501	0.001	7,529	4	0.001
Special Highway	33,300		13,681		118,422		
Cemetery Care			500		10,303		
Special Parks and Recreation	5,167		120		3,880		
Water and Sewer Utility	1,507,299		1,297,190		413,638		
Non-Budgeted Funds-A	15,717						
Non-Budgeted Funds-B	27,755						
<b>Totals</b>	<b>2,286,714</b>	<b>77.076</b>	<b>2,203,481</b>	<b>77.008</b>	<b>1,590,593</b>	<b>357,693</b>	<b>79.008</b>
<i>Revenue Neutral Rate**</i>							<i>70.416</i>
Less: Transfers	106,200		104,765		102,000		
Net Expenditure	2,180,514		2,098,716		1,488,593		
Total Tax Levied Assessed Valuation	330,017		318,783		XXXXXXXXXXXXXXXXXXXX		
Outstanding Indebtedness, January 1,	4,281,825		4,139,709		4,527,283		
G.O. Bonds	<u>2019</u> 0		<u>2020</u> 0		<u>2021</u> 0		
Revenue Bonds	0		0		0		
Other	1,069,196		968,257		2,444,969		
Lease Purchase Principal	0		45,283		106,599		
Total	1,069,196		1,013,540		2,551,568		

\*Tax rates are expressed in mills

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

**Miranda Robinson**

City Official Title: City Clerk

## **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 6, 2021, 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.