#### **CERTIFICATE**

To the Clerk of Russell County, State of Kansas We, the undersigned, officers of

#### City of Dorrance

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 expenditure for the various funds for the year 2020; and (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020	Adopted Budget	
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Lin	nit 2020	2			300 3111
Allocation of MVT, RVT, and					
Schedule of Transfers		4	i		
Statement of Indebtedness		5	1		
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	112,593	29,741	30.384
Debt Service	10-113				
Library	12-1220				
Special Highway		8	9,660		
Parks and Recreation		8	1,703		
Water Utility		9	71,670		
Sewer Utility		9	21,268		
Trash Utility		10	30,000		
		10			
Non-Budgeted Funds		11			
Totals		xxxxx	246,894	29,741	
Budget Summary		12			County Clerk's Use On
Neighborhood Revitalization					478034
			•:		Nov 1, 2019 Tota
Tax Lid Limit (from Comput	ation Tab)			29,741	Assessed Valuation

Assisted by:

Gudenkauf & Malone, Inc.

Address:
639 N Main; PO Box 631

Russell, Ks 67665

Email:
accountants@gmbinc.net

Date Attested: 8 5 2019

County Clerk

Governing Body

NO

Does the City Need to Hold an Election?

#### **CERTIFICATE**

To the Clerk of Russell County, State of Kansas We, the undersigned, officers of

#### City of Dorrance

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 expenditure for the various funds for the year 2020; and (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020	Adopted Budget	
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit	2020	2			
Allocation of MVT, RVT, and 10		3	ĺ		
Schedule of Transfers		4	1		
Statement of Indebtedness		5	1		
Statement of Lease-Purchases		6			
Fund	K.S.A.	-			
General	12-101a	7	112,593	29,741	
Debt Service	10-113				
Library	12-1220				
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Trash Utility		10	30,000		
		10			
Non-Budgeted Funds		11			
Totals		xxxxx	246,894	29,741	
Budget Summary		12	E		County Clerk's Use Only
Neighborhood Revitalization				100	
T 71171 1/40 G	u mo is			20 = 44	Nov 1, 2019 Total
Tax Lid Limit (from Computat				29,741	Assessed Valuation
Does the City Need to Hold an	Election?			NO	

Assisted by:

Gudenkauf & Malone, Inc.

Address:
639 N Main; PO Box 631
Russell, Ks 67665
Email:
accountants@gmbinc.net

Carol Sterile

County Clerk

Governing Body

Amount of Levy

- \$

City of Dorrance

1. Total tax levy amount in 2019 budget

2020

Computation to I	Determine	Limit	for	2020
------------------	-----------	-------	-----	------

2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 28,339
2020 Budget Percentage Adjustments	
4. New improvements, remodeling and renovations for 2019: + 30,821	
5. Increase in personal property for 2019 :	
5a. Personal property 2019 + 22,520	
5b. Personal property 2018 - 24,422	
5c. Increase in personal property (5a minus 5b) + 0	
(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :	
6a. Real estate +0	
6b. State assessed +0	
6c. New improvements +0	
6d. Total adjustment (sum of 6a, 6b, and 6c) +0	
7. Valuation of property that has changed in use during 2019 : + +	
8. Expiration of property tax abatements + 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)32,606	
11. Total estimated valuation July 1, 2019 978,229	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 0.0345	
13. Percentage adjustment increase (12 times 3)	+ \$977_
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$425
16. Total Percentage Adjustments	\$

## 2020 Revenue Adjustments

26.	Total Revenue Adjustments		
	Emergency medical expenses - 2019 budget:  CPI adjustment  Increased emergency medical expenses in 2020 budget:  (Do not include building construction or remodeling costs)	+	(
25.	Emergency medical expenses - 2020 budget: +		
	CPI adjustment 1.50% 0 Increased fire protection expense in 2020 budget: (Do not include building construction or remodeling costs)	+	(
24.	Fire protection expenses - 2020 budget: +  Fire protection expenses - 2019 budget: -		
23.	Law enforcement expenses - 2020 budget:  Law enforcement expenses - 2019 budget:  CPI adjustment  Increased law enforcement expenses in 2020 budget:  (Do not include building construction or remodeling costs)	+	
22.	Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:	+	
21.	Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:	+	
20.	Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budgets.	+	
19.	Property tax revenues spent on special assessments in the 2020 budget: (Do not include amounts already reported in debt service levy)	+	
	Property tax revenues spent for public building commission and lease payments in the 2018 budget: Increase property tax revenues spent on public building commission and lease payments		(
18.	Property tax revenues spent for public building commission and lease payments in the 2020 budget: (Obligations must have been incurred prior to July 1, 2016)  (Do not include amounts already reported in debt service levy)	+	
	Increase property tax revenues spent on debt service		(
17.	Property tax revenues for debt service in 2020 budget:  Property tax revenues for debt service in 2019 budget:	+	- (

Yes

#### Levies on Behalf of Another Political or Governmental Subdivision

30.	Total Computed Tax Levy		29,741
29.	Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	
28.	Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
	Other tax entity levy - 2020 budget:	+	
27.	Library levy - 2020 budget: Other tax entity levy - 2020 budget:	+	

#### Other Tests - Property Tax Decline

**Exemption from Election Requirment** 

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units) 2017 Tax Levy (Less Levy for other Governmental Units) 2018 Tax Levy (Less Levy for other Governmental Units) 2019 Tax Levy (Less Levy for other Governmental Units)			None None None
Average Tax Levy (last three years) CPI Adjustment of 0.025 Average Tax Levy Adjusted by CPI	#DIV/0! #DIV/0! #DIV/0!		
2020 Total Tax Levy (Less Levy for Other Governmental Units)			
Exemption from Election Requirement	#DIV/0!		
и			
Other Tests - Lost Valuation Test			
Assessed Valuation Loss			
2020 Tax Levy (Less Levy for other Governmental Units) 2019 Tax Levy (Less Levy for other Governmental Units) Change in Levy		0	
CPI Adjustment			425
2020 Mill Rate (Less Mills for other Governmental Units)			
Loss of Assessed Valuation Multiplied by 2020 Mill Rate Total Adjustment for Loss of Assessed Valuation			425

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

Budgeted Funds	Ad Valorem Levy		Allocatio	Allocation for Proposed Year 2020	Vear 2020	
for 2019	Tax Year 2018	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	28,339	4,643	156	124	0	161
Debt Service						
Library						
TOTAL	28,339	4,643	156	124	0	161
County Treas Motor Vehicle Estimate	shicle Estimate	4,643				
County Treas Recreational Vehicle Estimate	nal Vehicle Estimate	184	156	101		
County Treas 16/20M Vehicle Estimate	Vehicle Estimate			124	3	
County Treas Commerc	County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate	ft Tax Estimate					161
Motor Vehicle Factor		0.16384				
	Recreational Vehicle Factor	ctor	0.00550			
		16/20 Vehicle Factor	Factor	0.00438	s	
			Commercial Vehicle Factor	ehicle Factor	0.00000	
				Watercraft Factor	tor	0.00568

# FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	70,856	71,373	48,718
Receipts:			
Ad Valorem Tax	24,987	28,339	XXXXXXXXXXXXXXXXXXX
Delinquent Tax	547		
Motor Vehicle Tax	4,890	5,308	4,643
Recreational Vehicle Tax	136	192	156
16/20M Vehicle Tax	139	143	124
Commercial Vehicle Tax		0	0
Watercraft Tax		113	161
Gross Earning (Intangible) Tax			C
LAVTR			0
City and County Revenue Sharing			C
Compensating Use Tax	3,261	2,900	2,900
Local Sales Tax	21,457	17,000	17,000
Franchise Tax	9,229	8,000	8,000
Licenses	600	550	550
Reimbursements	3,029	0	_ (
Cemetery	600	0	C
Reimbursements from Other Funds	11,000	600	600
In Liou of Tay (IDD)			
In Lieu of Tax (IRB) Interest on Idle Funds	31		
Neighborhood Revitalization Rebate	- 31		(
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
	79,906	63,145	34,134
Total Receipts Resources Available:	150,762	134,518	82,852
Expenditures:	150,762	134,516	02,052
Expenditules.			
Salaries & Wages	35,953	37,500	37,500
Repairs and Supplies	6,830	4,000	4,000
Office Expense and Supplies	1,388	4,500	4,500
Utilities  Utilities	10,765	10,000	10,000
Professional Fees	388	500	500
Road Department	4,000	10,000	10,000
Insurance	6,253	6,500	6,500
Capital Outlay	7,544	1,800	1,800
Transfer to Other Funds	6,000	11,000	37,793
	268	0	31,173
Cemetery	208		
Cash Forward (2020 column)			
Miscellaneous	-		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	79,389	85,800	112,593
Unencumbered Cash Balance Dec 31	71,373		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	94.258	120,956	112,593
2010.2010.2020 Daugot Hamonity Finitemini		Appropriated Balance	112,37
		re/Non-Appr Balance	112,593
		Tax Required	29,741
D <sub>e</sub>	elinquent Comp Rate:	0.0%	25,741
		019 Ad Valorem Tax	29,741
			22,741

CPA Summary

2020

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,204	2,763	4,640
Receipts:			
State of Kansas Gas Tax	5,046	5,010	5,020
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,046	5,010	5,020
Resources Available:	6,250	7,773	9,660
Expenditures:			
Street Repair and Maint	3,487	3,133	9,660
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,487	3,133	9,660
Unencumbered Cash Balance Dec 31	2,763	4,640	0
2018/2019/2020 Budget Authority Amount	4,830	4,830	9,660

Adopted Budget	Prior Year	Current Year	Proposed Budget
Parks and Recreation	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,946	2,832	2,129
Receipts:			
State of Kansas	992	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	992	1,000	1,000
Resources Available:	2,938	3,832	3,129
Expenditures:			
Recreation	106	1,703	1,703
Cash Forward (2020 column)			
Miscellaneous		190	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	106	1,703	1,703
Unencumbered Cash Balance Dec 31	2,832	2,129	1,426
2018/2019/2020 Budget Authority Amount	1,703	1,703	1,703

CPA Summary		

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,004	2,325	24,425
Receipts:			
Charges to Customers	35,357	55,000	55,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	35,357	55,000	55,000
Resources Available:	36,361	57,325	79,425
Expenditures:			
Operations	3,180	3,200	5,700
Wages and Payroll Tax	3,225	4,000	4,000
Repairs and Supplies	3,237	4,000	9,500
Utilities	20,022	20,000	20,000
Sales Tax	392	500	500
Captial Outlay	1,780	0	30,770
Transfer to Water Auxiliary Fund	1,200	1,200	1,200
Transfer to General Fund	1,000		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	34,036	32,900	71,670
Unencumbered Cash Balance Dec 31	2,325	24,425	7,755
2018/2019/2020 Budget Authority Amoun	71,670	71,670	71,670

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	3,094	2,296	2,196
Receipts:			
Charges to Customers	10,902	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	10,902	20,000	20,000
Resources Available:	13,996	22,296	22,196
Expenditures:			
Operations	2,200	10,000	10,000
Transfer to Sewer Auxiliary Fund	500	600	600
Transfer to General Fund	9,000	500	500
Capital Outlay	0	9,000	10,168
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	11,700	20,100	21,268
Unencumbered Cash Balance Dec 31	2,296	2,196	928
2018/2019/2020 Budget Authority Amoun	21,268	21,268	21,268

CPA Summary		

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
Trash Utility	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	2,345	1,272	5,772
Receipts:			
Collections	22,447	27,500	27,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	22,447	27,500	27,500
Resources Available:	24,792	28,772	33,272
Expenditures:			
Contractual Services	22,520	23,000	30,000
Miscellaneous	0	0	
Transfer to General	1,000	0	
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	23,520	23,000	30,000
Unencumbered Cash Balance Dec 31	1,272	5,772	3,272
2018/2019/2020 Budget Authority Amoun	30,000	30,000	30,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amoun	0		0

CPA Summary			

2020

Non-Budgeted Funds

# NON-BUDGETED FUNDS

(Only the actual budget year for 2018 is to be shown)

\* \* 110,517 120,211 120,211 Total 120,211 9,694 0 0 0 0 (5) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: Receipts: 0 0 0 0 (4) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan I Total Expenditures Unencumbered Total Receipts Expenditures: Receipts: 16,500 16,500 9,500 7,000 7,000 0 **Equip Auxiliary** (3) Fund Name: Cash Balance Dec 31 Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: Expenditures: Receipts: Transfer 43,950 43,950 43,381 569 569 0 Sewer Auxiliary (2) Fund Name: Cash Balance Dec 31 Cash Balance Jan 1 Resources Available: Total Expenditures Unencumbered Total Receipts Expenditures: Expenditures: Receipts: Transfer 59,761 59,761 2,125 57,636 2,125 0 Water Auxiliary (1) Fund Name: Cash Balance Dec 31 Cash Balance Jan 1 Resources Available: Total Expenditures Inencumbered Fotal Receipts Expenditures: Expenditures: Receipts: **Transfer** 

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

CPA Summary

Page No.

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#### NOTICE OF BUDGET HEARING

# The governing body of

#### City of Dorrance

will meet on August 10, 2019 at 8:00 AM at Dorrance City Hall 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 Dorrance City Hall and will be available at this hearing.

#### BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actu	al for 2018	Current Year Estir	nate for 2019	Propos	ed Budget for 2020	)
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	79,389	29.443	85,800	29.181	112,593	29,741	30.403
Debt Service							
Library							
			21				
Special Highway	3,487		3,133		9,660		
Parks and Recreation	106		1,703		1,703		
Water Utility	34,036		32,900		71,670		
Sewer Utility	11,700		20,100		21,268		
Trash Utility	23,520		23,000		30,000		
Non-Budgeted Funds							
Totals	152,238	29.443	166,636	29.181	246,894	29,741	30.403
Less: Transfers	0		0		0		
Net Expenditure	152,238		166,636		246,894		
Total Tax Levied	25,357		28,339		XXXXXXXXXXXXXXXXX	1 2	
Assessed Valuation	861,200		971,142	]	978,229	J	
Outstanding Indebtedness,							
January 1,	2017		2018		2019	_	
G.O. Bonds	0		0		0	]	
Revenue Bonds	0		0		0	1	
Other	0		0		0	1	
Lease Purchase Principal	0		0		0	]	
Total	0		0		0	=	

\*Tax rates are expressed in mills

City Official Title:

Page No.

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## ATE OF KANSAS SSELL

UNTY

SS.

# **Affidavit of Publication**

ank Mercer, being first duly sworn, deposes and /s: That he is owner of Russell County News, a biekly newspaper printed in the State of Kansas, and pubaed in and of general circulation in Russell County, nsas, with a general paid circulation on a weekly basis Russell County, Kansas, and that said newspaper is not rade, religious or fraternal publication.

Said newspaper is a weekly published one day a week I has been published continuously and uninterruptedly said county and state for a period of more than five ars prior to the first publication of said notice; and has en admitted at the post office of Russell, Kansas, in said unty as second class matter.

unty as second class mat	ter.
consecuti	ring, made as aforesaid on the
, 20	, 20
, 20	, 20
, 20	, 20
NOTARY PUBLIC MA Appl. Exp. Nota	chelle Dockson day
blication Fee	\$ 113 25
fidavit, Notary's Fee	\$
lditional copies @ _	\$

tal Publication Fee

		res 10, 2019 at 3	The governing body City of Borrane 100 AM at Horranes to a so the proposed use	of E Ony Hall for the			
Proposed Budget 2020	Expenditures and Amo	unt of Corrent Y	while at Dominion Cey BUDGET SUAMA our Estimate for 2019 at to change depending	RV Ad Velomo To		ing. nun limits of the 2s	20 budge
	Print Year Acts		Current Year Easi			10.1	THIS
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tex Rose	Budget Authority for Expenditures	Associated Texts Associated Texts Ad Valorem Texts	Extinse Tax Rose
Debt Service	79,389	29.443	\$5,800	29.181	117,593	29,741	30,403
Library	A COMPANY OF			10000			5.56
Special Highway	3,017		3,133				01.00
Parks and Recreation	106		1,703	100	9,660		
Water Utility Secure District	34,036		32,900	-13700	21,670		
Trush Utility	11,700		20,100	2 S S S S S S S S S S S S S S S S S S S	21,268		
	23,520		23,000		30,000		
Non-Harigored Funds				11333			
Totals Less, Transfers	157,238	29.442	166,636	29.181	246.894	29,741	30,403
Net Eryan Singe	152,238		0		0	- Jan I	PUNOS
Total Tuckeyed	25,357	-	166,636	15/2	346,894	000	
Assemed Valuation	861,200	100	28,339 971.142	P	menoroment.	V	1390
		110	774,013	L. Contract	978,220		100
Settembry Indebtorness,	BRICE C						
I.O. Bonds	3017	120 Jan	2018	1348 4	2019		
Ceverus Boods	0	1 1930	0	Model III	0		
htsa	0	500	0	15/2/3	0		
ross Purchase Principal Total	0		0	1000	0		
"Tax rates are expressed to	0	SAMONE S	ő	15000	0		
Your V	Pottos.	THE REAL PROPERTY.					
ity Pilicial Title City	and the same of th					July	-