

City of Pawnee Rock

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ <u>50,186</u> ✓
2. Library levy in 2019 budget	- \$ <u>0</u>
Other tax entity levy in 2019 budget	- \$ <u>0</u>
3. Net tax levy	\$ <u>50,186</u> ✓

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+ <u>480</u> ✓	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>22,094</u> ✓	
5b. Personal property 2018	- <u>21,066</u> ✓	
5c. Increase in personal property (5a minus 5b)	+ <u>1,028</u> ✓	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u> ✓	
7. Valuation of property that has changed in use during 2019 :	+ <u>806</u> ✓	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u>0</u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>2,314</u> ✓	
11. Total estimated valuation July 1, 2019	<u>584,046</u> ✓	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0040</u> ✓	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>200</u> ✓	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	<u>1.50%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>753</u> ✓	
16. Total Percentage Adjustments	\$ <u>953</u> ✓	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:			+	<u>0</u>
Property tax revenues for debt service in 2019 budget:			-	<u>0</u>
Increase property tax revenues spent on debt service				<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:			+	<u>0</u>
(Obligations must have been incurred prior to July 1, 2016)				
(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:			-	<u>0</u>
Increase property tax revenues spent on public building commission and lease payments				<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget:			+	<u>0</u>
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud:			+	<u>0</u>
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:			+	<u>0</u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:			+	<u>0</u>
23. Law enforcement expenses - 2020 budget:			+	<u>0</u>
Law enforcement expenses - 2019 budget:			-	<u>0</u>
CPI adjustment	1.50%			<u>0</u>
Increased law enforcement expenses in 2020 budget:			+	<u>0</u>
(Do not include building construction or remodeling costs)				
24. Fire protection expenses - 2020 budget:			+	<u>20,000</u>
Fire protection expenses - 2019 budget:			-	<u>20,000</u>
CPI adjustment	1.50%			<u>300</u>
Increased fire protection expense in 2020 budget:			+	<u>0</u>
(Do not include building construction or remodeling costs)				
25. Emergency medical expenses - 2020 budget:			+	<u>0</u>
Emergency medical expenses - 2019 budget:			-	<u>0</u>
CPI adjustment	1.50%			<u>0</u>
Increased emergency medical expenses in 2020 budget:			+	<u>0</u>
(Do not include building construction or remodeling costs)				
26. Total Revenue Adjustments				<u><u>0</u></u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u> </u>
30. Total Computed Tax Levy		<u>51,139</u> ✓

Other Tests - Property Tax Decline

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)	47,459	
2017 Tax Levy (Less Levy for other Governmental Units)	49,488	None
2018 Tax Levy (Less Levy for other Governmental Units)	51,736	None
2019 Tax Levy (Less Levy for other Governmental Units)	50,186	Decline
Average Tax Levy (last three years)	50,470	
CPI Adjustment of 0.025	1,262	
Average Tax Levy Adjusted by CPI	51,732	

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **Yes**

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss 7,497

2020 Tax Levy (Less Levy for other Governmental Units)	51,139
2019 Tax Levy (Less Levy for other Governmental Units)	50,186
Change in Levy	953

CPI Adjustment		753
2020 Mill Rate (Less Mills for other Governmental Units)	87.560	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>656</u>
Total Adjustment for Loss of Assessed Valuation		1,409

Exemption from Election Requirement **Yes**

City of Pawnee Rock

2020

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KS Water Pollution Control	11/19/2004	9/1/2027	2.50	299,595	111,893	3/1	3/1	1,399	5,521	1,260	5,674
						9/1	9/1	1,330	5,597	1,188	5,752
Total Other					111,893			2,729	11,118	2,448	11,426
Total Indebtedness					111,893			2,729	11,118	2,448	11,426

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 2019	Payments Due 2019	Payments Due 2020
None							
Totals					0	0	0

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

City of Pawnee Rock

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	80,877	84,211	53,856
Receipts:			
Ad Valorem Tax	46,921	50,186	xxxxxxxxxxxxxxxx
Delinquent Tax	5,246	3,000	3,000
Motor Vehicle Tax	9,979	11,123	9,914 ✓
Recreational Vehicle Tax	28	307	153 ✓
16/20M Vehicle Tax	0	0	0 ✓
Commercial Vehicle Tax	328	345	308 ✓
Watercraft Tax	0	34	28 ✓
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	30,255	31,000	31,000
Franchise Fees	5,881	6,500	7,000
Licenses & Permits	103	200	200
Reimbursed Expenses	0	150	150
Fire Contract	3,500	3,500	3,500
Insurance Dividend	1,457	1,600	0
Transfer from Water Fund	15,000	15,000	15,000
State Aid	981	0	0
Federal Aid	0	0	0
Transfer from Sewer Fund	0	5,000	5,000
Transfer from Insurance Trust Fund	7,164	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	286	200	200
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	302	500	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	127,431	128,645	75,453
Resources Available:	208,308	212,856	129,309
Expenditures:			
General			
Personal Services	24,461	26,000	28,500
Contractual	41,644	43,000	44,500
Commodities	12,805	14,000	15,000
Capital Outlay	4,227	15,000	15,748
Municipal Court	1,458	5,000	5,000
Employee Benefits	11,297	11,500	12,000
Park Departments	408	2,500	3,500
Fire Department	5,328	20,000	20,000
Street Improvements	202	10,000	20,000
Transfers Out - Equipment Reserve	8,500	6,500	6,500
Transfers Out - Capital Improvements	5,000	0	4,700
Demolition	8,668	5,000	5,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	99	500	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	124,097	159,000 ✓	180,448
Unencumbered Cash Balance Dec 31	84,211	53,856	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	176,159	176,421	180,448
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			180,448
Tax Required			51,139
Delinquent Comp Rate:		0.0%	0
Amount of 2019 Ad Valorem Tax			51,139

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Pawnee Rock

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,489	2,783	1,793
Receipts:			
State of Kansas Gas Tax	6,437	6,510	6,520
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,437	6,510	6,520
Resources Available:	8,926	9,293	8,313
Expenditures:			
Contractual	5,660	6,500	7,313
Commodities	483	1,000	1,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,143	7,500	8,313
Unencumbered Cash Balance Dec 31	2,783	1,793	0
2018/2019/2020 Budget Authority Amount	8,457	8,149	8,313

Adopted Budget

Refuse Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	4,701	4,433	2,433
Receipts:			
Charges to Customers	19,251	20,000	20,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	19,251	20,000	20,000
Resources Available:	23,952	24,433	22,433
Expenditures:			
Contractual Services	19,519	22,000	22,433
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	19,519	22,000	22,433
Unencumbered Cash Balance Dec 31	4,433	2,433	0
2018/2019/2020 Budget Authority Amount	27,111	26,201	22,433

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Pawnee Rock

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	64,834	55,246	41,126
Receipts:			
Charges to Customer	28,168	32,000	32,000
Improvement Revenue	5,694	6,000	6,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	33,862	38,000	38,000
Resources Available:	98,696	93,246	79,126
Expenditures:			
Contractual Services	7,490	8,500	9,500
Commodities	47	2,000	2,000
Revolving Loan:	0	0	0
Principal Payment	10,819	11,118	11,426
Interest Payment	3,001	2,729	2,448
Service Fee	300	273	245
Capital Outlay	4,293	5,000	31,007
Transfer to Sewer Reserve Fund	10,000	10,000	10,000
Transfer to Equipment Reserve Fund	7,500	7,500	7,500
Transfer to General Fund	0	5,000	5,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	43,450	52,120	79,126
Unencumbered Cash Balance Dec 31	55,246	41,126	0
2018/2019/2020 Budget Authority Amount	90,109	87,214	79,126

Adopted Budget

Water Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	73,087	57,941	37,191
Receipts:			
Charges to Customers	60,767	61,000	61,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	60,767	61,000	61,000
Resources Available:	133,854	118,941	98,191
Expenditures:			
Personal Services	24,461	26,000	28,500
Contractual	13,261	15,000	17,500
Commodities	2,574	5,000	6,000
Water Tax	90	250	250
Capital Outlay	0	0	10,441
Transfer to Water Reserve Fund	20,000	20,000	20,000
Transfer to General Fund	15,000	15,000	15,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	527	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	75,913	81,750	98,191
Unencumbered Cash Balance Dec 31	57,941	37,191	0
2018/2019/2020 Budget Authority Amount	124,205	113,337	98,191

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Pawnee Rock

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2018 is to be shown)

2020

Non-Budgeted Funds-A

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Capital Improvements Fund		Equipment Reserve Fund		Sewer Reserve Fund		Water Reserve Fund		Insurance Trust Fund		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	29,500	Cash Balance Jan 1	23,550	Cash Balance Jan 1	17,500	Cash Balance Jan 1	27,500	Cash Balance Jan 1	9,816	107,866
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	5,000	Transfer In	16,000	Transfer In	10,000	Transfer In	20,000	Interest	5	
Total Receipts	5,000	Total Receipts	16,000	Total Receipts	10,000	Total Receipts	20,000	Total Receipts	5	51,005
Resources Available:	34,500	Resources Available:	39,550	Resources Available:	27,500	Resources Available:	47,500	Resources Available:	9,821	158,871
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	850					Capital Outlay	2,657	
								Transfer Out	7,164	
Total Expenditures	0	Total Expenditures	850	Total Expenditures	0	Total Expenditures	0	Total Expenditures	9,821	10,671
Cash Balance Dec 31	34,500	Cash Balance Dec 31	38,700	Cash Balance Dec 31	27,500	Cash Balance Dec 31	47,500	Cash Balance Dec 31	0	148,200 **
										148,200 **

**Note: These two block figures should agree.

CPA Summary	No assurance is provided. Substantially all disclosures omitted.
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City of Pawnee Rock

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2018 is to be shown)

2020

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Department Equipment Reserve Fund										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	0	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	434									
Total Receipts	434	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	434
Resources Available:	434	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	434
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	434	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	434 **
										434 **

**Note: These two block figures should agree.

CPA Summary	No assurance is provided. Substantially all disclosures omitted.
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BARTON COUNTY

Proof of Publication

SS.

MARY HOISINGTON

of lawful age, duly sworn upon oath states that SHE

is the PUBLISHER

of **THE GREAT BEND TRIBUNE**

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice:

THAT said paper was entered as second class mail matter at the post office of its publication:

THAT said paper has a general paid circulation on a daily, or weekly, or monthly, or yearly basis in

BARTON County, Kansas, and is

NOT a trade, religious or fraternal publication and has been PRINTED and published in BARTON County, Kansas.

That the attached notice was published in a regular issue of said newspaper

for 1 consecutive weeks, the first publication being on the 3rd day of July 2019 and the last publication on the 3rd day of July 2019

Publication Fee \$ _____

Affidavit, Notary's Fees \$ _____

Additional Copies _____ at _____ \$ _____

Total Publication Fee \$ 49.80

(Sign) Mary Hoisington

Witness my hand this 3rd day of July 2019

SUBSCRIBED and Sworn to before me this 3rd

day of July 2019

Loretta Russell
(Notary Public)

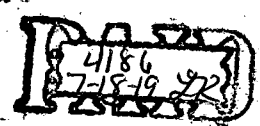
(Published in the Great Bend Tribune, July 3, 2019) -11
NOTICE OF BUDGET HEARING
 THE GOVERNING BODY OF
THE CITY OF PAWNEE ROCK
 will meet on August 5, 2019, at 6:30 p.m., at the
CITY HALL
 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
 Detailed budget information is available at the
CITY HALL
 and will be available at this hearing.
BUDGET SUMMARY
 Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2019 Ad Valorem Tax Estimate Tax Rate**
General	124,097	85.365	159,000	84.839	180,448	51,139 87.560
Debt Service						
Library						
Special Highway	6,143		7,500		8,313	
Refuse	19,519		22,000		22,433	
Sewer	43,450		52,120		79,126	
Water	75,913		81,750		98,191	
Non-Bud. Funds-A	10,671					
Non-Bud. Funds-B	0					
TOTALS	279,793	85.365	322,370	84.839	388,511	51,139 87.560
Less: Transfers	73,164		64,000		68,700	
Net Expenditure	206,629		258,370		319,811	
Total Tax Levied	51,736		50,186		xxxxxxx	
Ass'd Valuation	606,057		591,543		584,046	

OUTSTANDING INDEBTEDNESS, JANUARY 1

	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	133,239	122,712	111,893
Lease Purch Princ	0	0	0
Total	133,239	122,712	111,893

*Tax rates are expressed in mills
 Sharon Anglemeyer,
 City Clerk



State of Kansas - Notary Public
Loretta Russell
 My commission expires 9-8-22

My commission expires _____

NOTICE OF BUDGET HEARING

The governing body of
City of Pawnee Rock
will meet on August 5, 2019 at 6:30 PM at the 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 the City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 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.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	124,097 ✓	85.365	159,000 ✓	84.839	180,448	51,139 ✓	87.560
Debt Service							
Library							
Special Highway	6,143		7,500		8,313		
Refuse Fund	19,519		22,000		22,433		
Sewer Fund	43,450		52,120		79,126		
Water Fund	75,913		81,750		98,191		
Non-Budgeted Funds-A	10,671						
Non-Budgeted Funds-B	0						
Totals	279,793	85.365	322,370	84.839	388,511	51,139	87.560
Less: Transfers	73,164		64,000		68,700		
Net Expenditure	206,629		258,370		319,811		
Total Tax Levied	51,736		50,186		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	606,057		591,543		584,046 ✓		
Outstanding Indebtedness, January 1,							
G.O. Bonds	2017 0		2018 0		2019 0		
Revenue Bonds	0		0		0		
Other	133,239		122,712		111,893		
Lease Purchase Principal	0		0		0		
Total	133,239		122,712		111,893		

*Tax rates are expressed in mills

Sharon Anglemyer

City Official Title: City Clerk

CITY OF PAWNEE ROCK

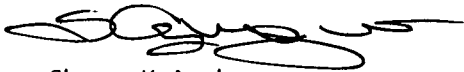
August 28, 2019

Donna Zimmerman
1400 Main Street #202
Great Bend, KS 67530

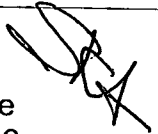
Dear Donna,

Please accept our Budget for 2020 for the City of Pawnee Rock. I was waiting to get the signature of one of our council members whose work schedule does not allow her to be at the city office during business hours.

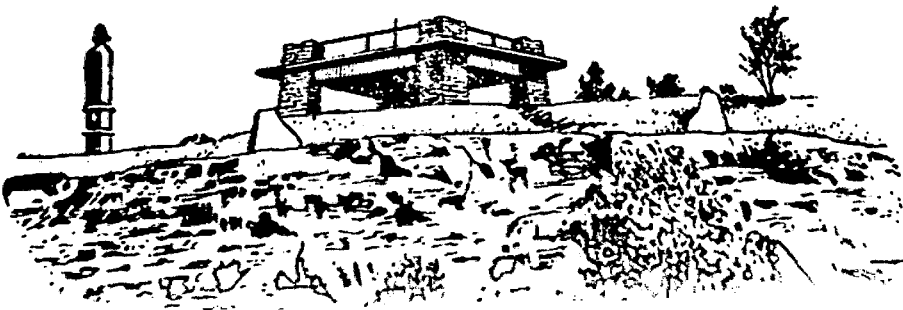
Thank you,



Sharon K. Anglemyer
City Clerk



Please grant an extension to file
our budget until August 28, 2019



508 Centre Street, PO BOX 218,
Pawnee Rock, KS 67567
620-982-4386
FAX: 620-982-4805
PawneeRock@gbta.net
www.PawneeRock-KS.gov