

**CERTIFICATE**

To the Clerk of Norton County, State of Kansas

We, the undersigned, officers of

Almena

- 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		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.				
General	12-101a		224,669	106,264	73.543
Debt Service	10-113	9			
Library	12-1220	9	16,159	5,759	3.986
Special Highway		10	41,064		
Water & Sewer		10	194,226		
Trash Collection		11	75,800		
		11			
Non-Budgeted Funds		12			
Totals		xxxxxx	551,918	112,023	77.529
Budget Summary					County Clerk's Use Only
Neighborhood Revitalization					1,444,931
					Nov 1, 2019 Total
					Assessed Valuation

Tax Lid Limit (from Computation Tab)  
 Does the City Need to Hold an Election?

112,129  
 NO

Assisted by:

Mapes & Miller LLP

Address:

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Norton, KS 67654

Email:

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Date Attested: 11-5-

2019

*Robert DeWitt*  
 County Clerk

*Kevin E. Sider*  
*Bob Hinch*  
*Amy Chandler*  
*Eric Stetson*  
 Governing Body

## Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ <u>113,985</u>
2. Library levy in 2019 budget	- \$ <u>5,633</u>
Other tax entity levy in 2019 budget	- \$ <u></u>
3. Net tax levy	\$ <u>108,352</u>

## 2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ <u>16,422</u>	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>98,638</u>	
5b. Personal property 2018	- <u>86,984</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>11,654</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>0</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></u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>28,076</u>	
11. Total estimated valuation July 1, 2019	<u>1,441,445</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0199</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>2,152</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>1,625</u>	
16. Total Percentage Adjustments	\$ <u>3,777</u>	

Almena

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	108,352	23,703	356	593	1,213	0
Debt Service						
Library	5,633	1,232	19	31	63	0
<b>TOTAL</b>	<b>113,985</b>	<b>24,935</b>	<b>375</b>	<b>624</b>	<b>1,276</b>	<b>0</b>

County Treas Motor Vehicle Estimate	<u>24,935</u>					
County Treas Recreational Vehicle Estimate		<u>375</u>				
County Treas 16/20M Vehicle Estimate			<u>624</u>			
County Treas Commercial Vehicle Tax Estimate				<u>1,276</u>		
County Treas Watercraft Tax Estimate						<u>0</u>
Motor Vehicle Factor	<u>0.21876</u>					
Recreational Vehicle Factor		<u>0.00329</u>				
16/20 Vehicle Factor			<u>0.00547</u>			
Commercial Vehicle Factor				<u>0.01119</u>		
Watercraft Factor						<u>0.00000</u>

## Schedule of Transfers

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2018</b>	<b>Current Amount for 2019</b>	<b>Proposed Amount for 2020</b>	<b>Transfers Authorized by Statute</b>
General	Equipment Reserve	10,000	10,000	30,000	12-1,117
General	Capital Improvement	34,000	25,000	30,000	12-1,118
Trash Collection	Solid Waste Reserve	20,000	20,000	15,000	12-825d
Water & Sewer	Water Reserve	-	20,000	35,000	12-825d
	<b>Totals</b>	64,000	75,000	110,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	64,000	75,000	110,000	

**\*Note:** Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Community Building	3/23/2010	9/1/2020	1.00	225,000	50,000	3/1,9/1	9/1	500	25,000	250	25,000
Community Building	6/29/2011	9/1/2021	3.25	35,000	12,000	3/1,9/1	9/1	390	4,000	260	4,000
<b>Total G.O. Bonds</b>					<b>62,000</b>			<b>890</b>	<b>29,000</b>	<b>510</b>	<b>29,000</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
KDHE Wastewater Loan	9/1/2003	9/1/2023	3.08	426,500	118,934	3/1,9/1	3/1,9/1	3,472	25,035	2,695	25,811
Temporary Notes Series 2017	10/12/17	10/15/2019	1.25	1,580,000	1,580,000	4/15,10/15	10/15	19,750	1,580,000		
<b>Total Other</b>					<b>1,698,934</b>			<b>23,222</b>	<b>1,605,035</b>	<b>2,695</b>	<b>25,811</b>
<b>Total Indebtedness</b>					<b>1,760,934</b>			<b>24,112</b>	<b>1,634,035</b>	<b>3,205</b>	<b>54,811</b>

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

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

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

**Budgeted Year: 2020**

Library found in: Almena  
Norton 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 <u>2019</u>	Proposed Year <u>2020</u>
Ad Valorem Tax	\$5,633	\$5,759
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$1,121	\$1,232
Recreational Vehicle Tax	\$15	\$19
16/20M Vehicle Tax	\$43	\$31
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$6,812	\$7,041
Difference in Total Taxes:	\$229	
Qualify for grant:	Qualify	

**Second test:**

Assessed Valuation	\$1,415,368	\$1,441,445
Did Assessed Valuation Decrease?	No	
Levy Rate	3.98	3.995
Difference in Levy Rate:	0.015	
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.

**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	50,295	17,238	24,839
Receipts:			
Ad Valorem Tax	108,599	108,352	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	22,154	22,488	23,703
Recreational Vehicle Tax	286	301	356
16/20M Vehicle Tax	920	859	593
Commercial Vehicle Tax	961	1,033	1,213
Watercraft Tax	97	233	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	39,934	42,000	42,000
Franchise Tax	19,470	19,000	20,000
Licenses	1,098	2,000	2,000
Building Permits			
State of Kansas			
Building Rent	1,250	2,000	2,000
Insurance Dividend	3,218		
Reimbursed Expense	654	500	500
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,178	400	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	3,509	2,500	2,500
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>203,328</b>	<b>201,666</b>	<b>95,865</b>
<b>Resources Available:</b>	<b>253,623</b>	<b>218,904</b>	<b>120,704</b>



**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
<b>Resources Available:</b>	253,623	218,904	120,704
<b>Expenditures:</b>			
Salaries & Wages	9,198	10,000	10,200
Employee Benefits	13,603	14,175	14,459
Contractual Services	33,980	35,000	36,000
Commodities	33,306	30,000	32,500
Insurance	21,327	20,000	22,000
Capital Outlay	2,500	20,000	20,000
Street Repairs	59,500		
Bond Payment	29,000	29,000	29,000
Interest	1,270	890	510
Transfer to Equipment Reserve	10,000	10,000	30,000
Transfer to Capital Improvement	21,000	25,000	30,000
Cash Forward (2020 column)			
Miscellaneous	1,701		
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>236,385</b>	<b>194,065</b>	<b>224,669</b>
Unencumbered Cash Balance Dec 31	17,238	24,839	xxxxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	236,565	236,565	224,669
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			224,669
Tax Required			103,965
Delinquent Comp Rate: 2.2%			2,299
Amount of 2019 Ad Valorem Tax			<b>106,264</b>

CPA Summary
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## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
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% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures			
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate 2.2%	0
		Amount of 2019 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	146	146	221
Receipts			
Ad Valorem Tax	5,349	5,633	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax	1,052	1,121	1,232
Recreational Vehicle Tax	14	15	19
16/20M Vehicle Tax	44	43	31
Commercial Vehicle Tax	46	51	63
Watercraft Tax	5	12	0
Donations			
Reimbursed Expense	8,353	8,740	8,959
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	14,863	15,615	10,304
Resources Available:	15,009	15,761	10,525
Expenditures			
Personal Services	7,747	7,800	8,000
Employee Benefits	606	940	959
Appropriations	6,510	6,800	7,200
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	14,863	15,540	16,159
Unencumbered Cash Balance Dec 31	146	221	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	16,040	16,040	16,159
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,159
		Tax Required	5,634
		Delinquent Comp Rate 2.2%	125
		Amount of 2019 Ad Valorem Tax	5,759

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## 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	10,225	20,455	30,534
Receipts:			
State of Kansas Gas Tax	10,542	10,510	10,530
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>10,542</b>	<b>10,510</b>	<b>10,530</b>
<b>Resources Available:</b>	<b>20,767</b>	<b>30,965</b>	<b>41,064</b>
Expenditures:			
Street Repair and Maint	312	431	41,064
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>312</b>	<b>431</b>	<b>41,064</b>
Unencumbered Cash Balance Dec 31	20,455	30,534	0
2018/2019/2020 Budget Authority Amount:	20,991	20,991	41,064

Adopted Budget Water & Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	105,294	133,264	104,842
Receipts:			
Charges to Customers	160,469	165,000	163,000
Reimbursements			
Interest on Idle Funds			
Miscellaneous	15		
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>160,484</b>	<b>165,000</b>	<b>163,000</b>
<b>Resources Available:</b>	<b>265,778</b>	<b>298,264</b>	<b>267,842</b>
Expenditures:			
Personal Services	44,561	45,000	45,900
Employee Benefits	3,383	3,500	3,570
Contractual	14,788	30,000	30,000
Commodities	20,366	30,000	30,000
Principal	24,281	24,281	25,811
Interest	4,225	24,141	22,445
Taxes	885	1,500	1,500
Transfer to Water Reserve	20,000	35,000	35,000
Cash Forward (2020 column)			
Miscellaneous	25		
Does miscellaneous exceed 10% of Total Expendit			
<b>Total Expenditures</b>	<b>132,514</b>	<b>193,422</b>	<b>194,226</b>
Unencumbered Cash Balance Dec 31	133,264	104,842	73,616
2018/2019/2020 Budget Authority Amount	193,922	193,922	194,226

CPA Summary

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
Trash Collection	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	90,628	69,625	42,625
Receipts:			
Charges to Customers	49,949	53,000	53,500
Interest on Idle Funds			
Miscellaneous	364		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>50,313</b>	<b>53,000</b>	<b>53,500</b>
<b>Resources Available:</b>	<b>140,941</b>	<b>122,625</b>	<b>96,125</b>
Expenditures:			
Personal Services	31,833	36,500	37,230
Employee Benefits	2,423	3,500	3,570
Contractual Services	2,115	5,000	5,000
Commodities	14,945	15,000	15,000
Transfer to Solid Waste Reserve	20,000	20,000	15,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>71,316</b>	<b>80,000</b>	<b>75,800</b>
Unencumbered Cash Balance Dec 31	69,625	42,625	20,325
2018/2019/2020 Budget Authority Amount:	90,000	90,000	75,800

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of 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 (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

CPA Summary

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

2020

## Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Capital Improvement</b>		<b>Equipment Reserve</b>		<b>Solid Waste Reserve</b>		<b>Water Reserve</b>		<b>Water Project</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	26,738	Cash Balance Jan 1	117,386	Cash Balance Jan 1	4,111	Cash Balance Jan 1	72,811	Cash Balance Jan 1	1,124,527	1,345,573
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	985	Transfer from General	10,000	Interest	8					
Transfer from Gen	34,000			Transfer from General	20,000					
Total Receipts	34,985	Total Receipts	10,000	Total Receipts	20,008	Total Receipts	0	Total Receipts	0	64,993
Resources Available	61,723	Resources Available	127,386	Resources Available	24,119	Resources Available	72,811	Resources Available	1,124,527	1,410,566
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	90	Capital Outlay	1,700			Interest	36	Interest	19,915	
Miscellaneous	4							Capital Outlay	31,215	
Total Expenditures	94	Total Expenditures	1,700	Total Expenditures	0	Total Expenditures	36	Total Expenditures	51,130	52,960
Cash Balance Dec 31	61,629	Cash Balance Dec 31	125,686	Cash Balance Dec 31	24,119	Cash Balance Dec 31	72,775	Cash Balance Dec 31	1,073,397	1,357,606 **
									1,357,606 **	

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

CPA Summary

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**NOTICE OF BUDGET HEARING**

# Abstract

Detailed budget: 1000

## SUBJECT SUMMARY

**Estimated Tax Rate is subject to change depending on**

**Proposed Budget 2020 Expenditures**

### Christiane Rivers

**City Official Title:** City Council

**IN THE MATTER OF THE ESTATE OF JOAN**

311

## JOAN JACOBSON,

**Case No. 2019-PR-18**

STATE OF KANSAS

**ALL DEPENDS ON CONCERNED:**

**John F. McClymont**  
McClymont Law  
120 S. State -  
Norton, Kansas  
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785-877-3368  
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Attorney for F

# Day Jay Day at NCHS . . .