

2020

**CERTIFICATE**

To the Clerk of Marshall County, State of Kansas

We, the undersigned, officers of

**City of Oketo**

- 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.

		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	42,718	23,821	
Debt Service	10-113				
Library	12-1220				
Special Highway		8	3,158		
Water		8	24,788		
Non-Budgeted Funds		9			
<b>Totals</b>		xxxxxx	70,664	23,821	101,175
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Neighborhood Revitalization					

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

**23,821**  
**NO**

Assisted by:  
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Date Attested: Oct 1, 2019

*Sandra H. Wilson*  
County Clerk

Governing Body

*Darrell Cook*  
*Ron Schwall*  
*Richard Neal*  
*Leung Austin*

*Mayor*  
*councilman*  
*commissioner*  
*commissioner*

County Clerk's Use Only  
**235,443**  
Nov 1, 2019 Total  
Assessed Valuation

City of Oketo

2020

**Computation to Determine Limit for 2020**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2019 budget	+ \$ 23,182
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 23,182

**2020 Budget Percentage Adjustments**

4. New improvements, remodeling and renovations for 2019 :	+ 0
5. Increase in personal property for 2019 :	
5a. Personal property 2019	+ 7,336
5b. Personal property 2018	- 4,418
5c. Increase in personal property (5a minus 5b)	+ 2,918 (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 :	+ 0
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)	2,918
11. Total estimated valuation July 1, 2019	235,443
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0125
13. Percentage adjustment increase (12 times 3)	+ \$ 291
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)	\$ 348
<b>16. Total Percentage Adjustments</b>	<b>\$ 639</b>

**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>          </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>          </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>          </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 budget:		+	<u>          </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>          </u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u>          </u>	
23. Law enforcement expenses - 2020 budget:		+	<u>          </u>	
Law enforcement expenses - 2019 budget:		-	<u>          </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u>          </u>	
Fire protection expenses - 2019 budget:		-	<u>          </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u>          </u>	
Emergency medical expenses - 2019 budget:		-	<u>          </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. <b>Total Revenue Adjustments</b>			<u>          </u>	<u>0</u>

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

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	<u>0</u>
<b>29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)</b>	+	_____
<b>30. Total Computed Tax Levy</b>		<u><b>23,821</b></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)	22,153	
2017 Tax Levy (Less Levy for other Governmental Units)	22,180	None
2018 Tax Levy (Less Levy for other Governmental Units)	22,853	None
2019 Tax Levy (Less Levy for other Governmental Units)	23,182	None
Average Tax Levy (last three years)	22,738	
CPI Adjustment of 0.025	568	
Average Tax Levy Adjusted by CPI	23,307	
2020 Total Tax Levy (Less Levy for Other Governmental Units)	23,821	

**Exemption from Election Requirement** **No**

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**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 348  
2020 Mill Rate (Less Mills for other Governmental Units)

Loss of Assessed Valuation Multiplied by 2020 Mill Rate 0  
Total Adjustment for Loss of Assessed Valuation 348

**Exemption from Election Requirement** **Yes**

City of Oketo

**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	23,182	7,540	48	347	0	0
Debt Service						
Library						
TOTAL	23,182	7,540	48	347	0	0

County Treas Motor Vehicle Estimate 7,540

County Treas Recreational Vehicle Estimate 48

County Treas 16/20M Vehicle Estimate 347

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.32525

Recreational Vehicle Factor 0.00207

16/20 Vehicle Factor 0.01497

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Oketo

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**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	Capital Improvement	5,000	5,000	5,000	12-1118
Water	Water Reserve	500	500	500	12-825d
	<b>Totals</b>	5,500	5,500	5,500	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	5,500	5,500	5,500	

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

City of Oketo

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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:											
None											
<b>Total G.O. Bonds</b>					0			0	0	0	0
Revenue Bonds:											
<b>Total Revenue Bonds</b>					0			0	0	0	0
Other:											
<b>Total Other</b>					0			0	0	0	0
<b>Total Indebtedness</b>					0			0	0	0	0

City of Oketo

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**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
None							
<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.



City of Oketo

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**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	29,434	16,713	7,426
Receipts:			
Ad Valorem Tax	20,911	23,182	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	7,317		
Motor Vehicle Tax	7,760	9,756	7,540
Recreational Vehicle Tax	49	65	48
16/20M Vehicle Tax	443	413	347
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax		667	486
LAVTR			0
City and County Revenue Sharing			0
Hall Rent	258	300	300
Franchise Tax	2,054	2,150	2,150
Licenses			
Donations			
Interest on Idle Funds	127	130	100
Neighborhood Revitalization Rebate			0
Miscellaneous	2,540	500	500
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>41,459</b>	<b>37,163</b>	<b>11,471</b>
<b>Resources Available:</b>	<b>70,893</b>	<b>53,876</b>	<b>18,897</b>
Expenditures:			
Salaries & Wages	5,515	4,000	5,000
Employee Benefits	1,013	1,000	1,250
General Administration		500	500
Budget & Publications	508	750	750
Legal Fees			
Postage	54	100	100
Mowing & Snow Removal	228	600	600
Supplies	2,337	2,500	2,500
Memberships	332	500	500
Repairs	16,105	5,000	5,000
City Hall	3,597	4,000	4,000
Street Lighting	3,813	4,500	5,000
Street & Sidewalks	8,927	1,000	2,000
Insurance	1,509	2,000	2,000
Street Improvement Reserve		15,000	8,518
Transfer to Capital Improv. Reserve	5,000	5,000	5,000
Miscellaneous	5,242		
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>54,180</b>	<b>46,450</b>	<b>42,718</b>
Unencumbered Cash Balance Dec 31	16,713	7,426	XXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	39,118	64,753	42,718
See Tab A	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 0.0%		
	Amount of 2019 Ad Valorem Tax		
			23,821

CPA Summary
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City of Oketo

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	6,274	7,732	1,438
Receipts:			
State of Kansas Gas Tax	1,458	1,720	1,720
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,458</b>	<b>1,720</b>	<b>1,720</b>
<b>Resources Available:</b>	<b>7,732</b>	<b>9,452</b>	<b>3,158</b>
Expenditures:			
Street Repair and Maint	0	8,014	3,158
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>8,014</b>	<b>3,158</b>
Unencumbered Cash Balance Dec 31	7,732	1,438	0
2018/2019/2020 Budget Authority Amount:	1,730	8,014	3,158

Adopted Budget <b>Water</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,935	8,973	8,288
Receipts:			
Charges to Customers	14,921	16,500	16,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>14,921</b>	<b>16,500</b>	<b>16,500</b>
<b>Resources Available:</b>	<b>17,856</b>	<b>25,473</b>	<b>24,788</b>
Expenditures:			
Salaries & Wages	1,888	2,500	3,000
Employee Benefits			
Utilities	2,179	3,000	3,000
Sales Taxes & Fees	347	500	500
Testing	475	1,000	1,000
Supplies & Repairs	2,697	8,737	
Postage	214	500	500
License/Certificates			
Bad Checks			15,788
Operating Expenses		448	500
Capital Improvements			
Transfer to Water Reserve	500	500	500
Miscellaneous	583		
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>8,883</b>	<b>17,185</b>	<b>24,788</b>
Unencumbered Cash Balance Dec 31	8,973	8,288	0
2018/2019/2020 Budget Authority Amount:	16,848	19,185	24,788

CPA Summary
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City of Oketo

**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>Water System Reserve</b>		<b>Street Improvement Reser</b>		<b>Donations</b>		<b>Capital Improvement Res</b>		<b>0</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	15,770	Cash Balance Jan 1	0	Cash Balance Jan 1	929	Cash Balance Jan 1	13,144	Cash Balance Jan 1		29,843
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Water	500					TR from General	5,000			
						Other	887			
Total Receipts	500	Total Receipts	0	Total Receipts	0	Total Receipts	5,887	Total Receipts	0	6,387
Resources Available:	16,270	Resources Available:	0	Resources Available:	929	Resources Available:	19,031	Resources Available:	0	36,230
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Repairs	12,333					Purchase	8,336			
Total Expenditures	12,333	Total Expenditures	0	Total Expenditures	0	Total Expenditures	8,336	Total Expenditures	0	20,669
Cash Balance Dec 31	3,937	Cash Balance Dec 31	0	Cash Balance Dec 31	929	Cash Balance Dec 31	10,695	Cash Balance Dec 31	0	15,561
										15,561

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

CPA Summary

2020

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Oketo**  
will meet on August 12, 2019 at 7:00 PM at Oketo 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 Oketo 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.

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	54,180	108.874	46,450	106.983	42,718	23,821	101.175
Special Highway			8,014		3,158		
Water	8,883		17,185		24,788		
Reserves	20,669						
Totals	83,732	108.874	71,649	106.983	70,664	23,821	101.175
Less: Transfers	5,500		5,500		5,500		
Net Expenditure	78,232		66,149		65,164		
Total Tax Levied	22,853		23,182		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	209,904		216,688		235,443		

**Diane Hermann**  
City Official Title: Clerk