

2020

**CERTIFICATE**

To the Clerk of Gove, State of Kansas

We, the undersigned, officers of

**Gove**

- 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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<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	8	81,750	15,107
Debt Service	10-113	9		
Library	12-1220	9	6,800	3,965
Special Fire	Ord 108	10	79,000	3,663
Special Highway		11	2,201	
Water Utility		11	64,016	
Sewer Utility		12	43,933	
Non-Budgeted Funds		13		
<b>Totals</b>		xxxxxx	277,700	22,735
Budget Summary		14		
Neighborhood Revitalization		N/A		
				County Clerk's Use Only
				269,587
				Nov 1, 2019 Total Assessed Valuation

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

22,766  
NO

Assisted by:  
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*Butch Powell* Mayor Pro Tem  
*Raymond* Council man  
*Wanda* Council mem  
*James Blum* Council mem  
*Maureen Hefner* Council mem

Date Attested: 8-20 2019

*Shelly Holman*  
County Clerk

Governing Body



84,333  
1,734  
86,067

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56,038  
14,708  
13,587  
84,333

$15,107 \div 269,587 = .0560375 = 56.03$   
 $3,965 \div 269,587 = .0147076 = 14.708$   
 $3,663 \div 269,587 = .0135874 = 13.587$

84,333 *mb*



Gove

## Computation to Determine Limit for 2020

1. Total tax levy amount in 2019 budget
2. Library levy in 2019 budget  
Other tax entity levy in 2019 budget
3. Net tax levy

	Amount of Levy
+ \$	19,498
- \$	4,080
- \$	0
\$	15,418

## 2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 : + 7,618
5. Increase in personal property for 2019 :
  - 5a. Personal property 2019 + 14,511
  - 5b. Personal property 2018 - 21,899
  - 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 : + 0
8. Expiration of property tax abatements + 0
9. Expiration of TIF, Rural Housing, and NR Districts  
(Incremental assessed value over base) + 0
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) 7,618
11. Total estimated valuation July 1, 2019 309,595
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 0.0252
13. Percentage adjustment increase (12 times 3) + \$ 389
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) \$ 231
16. Total Percentage Adjustments \$ 620



**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 realted 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:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
24. Fire protection expenses - 2020 budget:		+	<u>41,557</u>	
Fire protection expenses - 2019 budget:		-	<u>38,221</u>	
CPI adjustment	1.50%		<u>573</u>	
Increased fire protection expense in 2020 budget:				
(Do not include building construction or remodeling costs)		+	<u>2,763</u>	
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:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
26. Total Revenue Adjustments				<u>2,763</u>

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

27. Library levy - 2020 budget:	+	<u>3,965</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>3,965</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u>0</u>
30. Total Computed Tax Levy		<u>22,766</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)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

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

Exemption from Election Requirement #DIV/0!

"

**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	231
2020 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	231

Exemption from Election Requirement

Yes

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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	11,656	2,459	48	5	824	13
Debt Service						
Library	4,080	861	17	2	288	4
Special Fire	3,762	794	15	2	266	4
TOTAL	19,498	4,114	80	9	1,378	21

County Treas Motor Vehicle Estimate

4,114

County Treas Recreational Vehicle Estimate

80

County Treas 16/20M Vehicle Estimate

9

County Treas Commercial Vehicle Tax Estimate

1,378

County Treas Watercraft Tax Estimate

21

Motor Vehicle Factor

0.21100

Recreational Vehicle Factor

0.00410

16/20 Vehicle Factor

0.00046

Commercial Vehicle Factor

0.07067

Watercraft Factor

0.00108

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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>
	<b>Totals</b>	0	0	0	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	0	0	

\*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:											
<b>Total G.O. Bonds</b>					<b>0</b>				<b>0</b>	<b>0</b>	<b>0</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>				<b>0</b>	<b>0</b>	<b>0</b>
Other:											
Kansas Public Water	10/4/2013	2/1/2034	1.99	283,219	230,461	2/1 & 8/1	2/1 & 8/1	5,320	12,493	5,026	12,787
<b>Total Other</b>					<b>230,461</b>				<b>12,493</b>	<b>5,026</b>	<b>12,787</b>
<b>Total Indebtedness</b>					<b>230,461</b>			<b>5,320</b>	<b>12,493</b>	<b>5,026</b>	<b>12,787</b>



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>

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

**Budgeted Year: 2020**

Library found in: Gove  
Gove

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>2019</u>	<u>2020</u>
Ad Valorem Tax	\$4,080	\$3,965
Delinquent Tax	\$80	\$150
Motor Vehicle Tax	\$749	\$861
Recreational Vehicle Tax	\$28	\$17
16/20M Vehicle Tax	\$5	\$2
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$4,942	\$4,995
Difference in Total Taxes:	\$53	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$258,534	\$309,595
Did Assessed Valuation Decrease?	No	
Levy Rate	17.568	12.807
Difference in Levy Rate:	(4.761)	
Qualify for grant:	Not 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.

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Debt Service</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXX
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 R			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.3%	0
		Amount of 2019 Ad Valorem Tax	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Library</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,126	1,386	1,526
Receipts:			
Ad Valorem Tax	3,854	4,080	XXXXXXXXXXXX
Delinquent Tax	345	80	150
Motor Vehicle Tax	837	749	861
Recreational Vehicle Tax	4	28	17
16/20M Vehicle Tax	8	5	2
Commercial Vehicle Tax	299	192	288
Watercraft Tax	0	6	4
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	5,347	5,140	1,322
<b>Resources Available:</b>	6,473	6,526	2,848
Expenditures:			
Appropriations	5,000	5,000	6,800
Other Library	87	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	5,087	5,000	6,800
Unencumbered Cash Balance Dec 31	1,386	1,526	XXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	5,841	6,100	6,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,800
		Tax Required	3,952
		Delinquent Comp Rate: 0.3%	13
		Amount of 2019 Ad Valorem Tax	3,965

CPA Summary



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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Fire	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	22,279	31,715	37,443
Receipts:			
Ad Valorem Tax	3,680	3,762	xxxxxxxxxxxxxxxx
Delinquent Tax	121	30	75
Motor Vehicle Tax	1,000	715	794
Recreational Vehicle Tax	3	27	15
16/20M Vehicle Tax	10	5	2
Commercial Vehicle Tax	327	183	266
Watercraft Tax	0	6	4
Appropriations	35,500	35,500	35,500
Dividends	906	1,000	1,250
Grants	5,592	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>47,139</b>	<b>41,228</b>	<b>37,906</b>
<b>Resources Available:</b>	<b>69,418</b>	<b>72,943</b>	<b>75,349</b>
Expenditures:			
Capital Outlay	5,064	0	38,000
Commodities	8,805	10,000	12,500
Contractual	18,553	20,000	22,500
Personal Services	5,281	5,500	6,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
<b>Total Expenditures</b>	<b>37,703</b>	<b>35,500</b>	<b>79,000</b>
Unencumbered Cash Balance Dec 31	31,715	37,443	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	57,856	72,425	79,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			79,000
Tax Required			3,651
Delinquent Comp Rate:		0.3%	12
Amount of 2019 Ad Valorem Tax			3,663

Adopted Budget

0	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	xxxxxxxxxxxxxxxx
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 R			
<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 E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:		0.3%	0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

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2020

**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	1,418	51	101
Receipts:			
State of Kansas Gas Tax	1,985	2,000	2,100
County Transfers Gas	0	0	0
Miscellaneous	300	0	0
Does miscellaneous exceed 10% of Total R	Exceed 10% Rule		
<b>Total Receipts</b>	<b>2,285</b>	<b>2,000</b>	<b>2,100</b>
<b>Resources Available:</b>	<b>3,703</b>	<b>2,051</b>	<b>2,201</b>
Expenditures:			
Capital Outlay	0	0	101
Commodities	330	350	400
Contractual	1,314	800	850
Personal Services	2,008	800	850
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>3,652</b>	<b>1,950</b>	<b>2,201</b>
Unencumbered Cash Balance Dec 31	51	101	0
2018/2019/2020 Budget Authority Amount	2,817	3,078	2,201

See Tab A

Adopted Budget <b>Water Utility</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	28,955	26,829	23,766
Receipts:			
Charges to Customers	38,568	39,000	40,000
Dividends	226	250	250
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>38,794</b>	<b>39,250</b>	<b>40,250</b>
<b>Resources Available:</b>	<b>67,749</b>	<b>66,079</b>	<b>64,016</b>
Expenditures:			
Capital Outlay	0	0	19,203
Commodities	4,334	4,500	5,000
Contractual	11,838	12,000	13,000
Personal Services	7,426	8,000	9,000
Kansas Public Water Loan Program	17,322	17,813	17,813
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>40,920</b>	<b>42,313</b>	<b>64,016</b>
Unencumbered Cash Balance Dec 31	26,829	23,766	0
2018/2019/2020 Budget Authority Amount	73,985	73,730	64,016

CPA Summary



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2020

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

Adopted Budget Sewer Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	31,348	31,183	30,683
Receipts:			
Charges to Customers	11,996	12,500	13,000
Dividends	226	250	250
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>12,222</b>	<b>12,750</b>	<b>13,250</b>
<b>Resources Available:</b>	<b>43,570</b>	<b>43,933</b>	<b>43,933</b>
Expenditures:			
Capital Outlay	0	0	28,633
Commodities	130	250	300
Contractual	4,831	5,000	6,000
Personal Services	7,426	8,000	9,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>12,387</b>	<b>13,250</b>	<b>43,933</b>
Unencumbered Cash Balance Dec 31	31,183	30,683	0
2018/2019/2020 Budget Authority Amount	53,899	47,098	43,933

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget 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 R			
<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 E			
<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

Grove

## NON-BUDGETED FUNDS

2020

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

## Non-Budgeted Funds

[illegible]

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

## CPA Summary



## NOTICE OF BUDGET HEARING

The governing body of

Gove

will meet on August 19, 2019 at 7:00 PM at City Clerk's Office 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 Clerk's Office 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	30,905	44.845	28,500	45.085	81,750	15,107	48.796
Debt Service							
Library	5,087	15.653	5,000	17.568	6,800	3,965	12.807
Special Fire	37,703	14.947	35,500	14.551	79,000	3,663	11.832
Special Highway	3,652		1,950		2,201		
Water Utility	40,920		42,313		64,016		
Sewer Utility	12,387		13,250		43,933		
Non-Budgeted Funds	25,798						
Totals	156,452	75.445	126,513	77.204	277,700	22,735	73.435
Less: Transfers	0		0		0		
Net Expenditure	156,452		126,513		277,700		
Total Tax Levied	18,903		19,498		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	250,554		258,534		309,595		

Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	254,592	242,667	230,461
Lease Purchase Principal	0	0	0
Total	254,592	242,667	230,461

\*Tax rates are expressed in mills

**Cheryl Remington**

City Official Title: City Clerk